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CURRENT TOPICS.

MR. JUSTICE KEEKEWICH has announced that on this day (February 4), and on every Saturday during the remainder of the sittings, he will sit at 10 o'clock instead of 10.30. Confusion has arisen on former occasions by reason of this arrangement not being widely known, and it is important that those having business before this learned judge on a Saturday should take note of the above announcement.

ALL THE actions which were transferred to Mr. Justice WRIGHT have appeared in the daily lists, and in a few days will have been disposed of. It is understood that the learned judge is desirous of having another batch of sixty actions transferred to him, and that such a transfer will take place as soon as arrangements for the purpose can be completed. Unless some of the few remaining cases stop the way, there should be no long interval between the hearing of the actions in the first list and those in the second.

THE EXISTENCE of an additional judge of the Chancery Division sitting from day to day must be a source of anxiety, not only to those who practise before him, but also to the authorities who have to find a court for him to sit in. At one time Mr. Justice WRIGHT was to be found sitting in Queen's Bench Court No. 7; at other times in Queen's Bench Court No. 6; at other times in Room 719, "opposite the Bar Library"; and until the list for the day is published it is hard to know where this learned judge may be found.

THE VENTILATION of the courts is a subject which has from time to time forced itself upon the attention of those whose business requires their attendance on the administration of the law. They have been assured, on more than one occasion, that the draughts and unpleasant odours would be put a stop to, but although they have been abated, they appear to be liable to recur at intervals. For example, on more than one day during the present week, the fall of particles of soot and the blasts of cold air, on which, it seemed, the objectionable matter was borne, were such as to disturb the equanimity of everyone in Mr. Justice CHITTY's court. Such an amount of dirt as fell during the time the court was sitting was sufficient to affect the health of those who had, unfortunately, to be present, and most of all the health of the learned judge, who is only just recovering

from a severe attack of cold, which he has refused to allow to keep him from his work.

NOTHING COULD be better, either in spirit or expression, than the speeches at the dinner of the Solicitors' Managing Clerks' Association on Monday. Mr. CAIRNS, on behalf of the new organization, disclaimed the idea that its objects were antagonistic to solicitors; it was, he said, in no sense an aggressive combination as regarded their employers, but it was distinctly aggressive as regarded the qualifications of managing clerks, which they desired to improve. And the president of the Incorporated Law Society pledged himself to give all the support in his power to the objects the new association had in view, of which he heartily approved. This is not merely good feeling, but sound policy on both sides. The more the qualifications and *status* of managing clerks are raised, the better it will be for their employers; the less the association concerns itself with questions between employer and employed, the better it will be for its members. The only thing we regret about the speeches is that no reference was made to the testimony, given only a few weeks ago, by a greatly esteemed judge on his retirement from the bench, as to the value of the services rendered by the managing clerks in judges' chambers. As the result of his twenty years' experience, Mr. DENMAN said that he should like "to give his hearty thanks to those clerks who come before the judges at chambers and address us on cases before us, often with much acumen and good sense, and who really render efficient assistance in the discharge of business. I do not hesitate to say that by their assistance the work is done in such a way that the public have no idea how much they owe to this class of members of the profession." By the way, we were quoted at the dinner as having described the new association as a "protective combination." We do not remember to have used that expression, and although we bear with equanimity the frequent fathering on us in American legal journals of observations which have not appeared in our columns, we should not like the practice to extend to this country.

Ecco iterum Crispinus! There have for some time been rumours that an effort would be made by the officials at the Land Registry Office to induce the present Government to take up the Land Transfer Bill; but, knowing that this was the usual practice at the commencement of each session, we paid no attention to the subject. Signs, however, have multiplied that these efforts have attained, at all events, a conditional success. The usual tortuous methods have been adopted for getting up a fictitious cry for the Bill, but this time the Free Land League has been substituted for the Building Societies Association. The latter body, perhaps, remembers that when last it assembled in 1890, presumably in response to the trumpet call from the Land Registry Office, it had to depart with the uncomfortable feeling that it had been made ridiculous. Its Mr. HIGHAM had been informed by the Lord Chancellor's secretary that his lordship "was unable to name any definite time when the Bill would be introduced." Now, however, the Free Land League, "understanding that the Government will in the ensuing session introduce a Bill dealing with the compulsory registration of title," organized a conference of officers of building societies on the 27th ult., and duly resolved that "this conference of the representatives of building societies with the Free Land League considers the compulsory registration of title and a reduction of the cost of conveyancing urgently necessary, in order that the transfer of land and house property may be simplified and rendered less costly; and that this resolution be conveyed by the chairman to the Lord Chancellor, urging that her Majesty's Government should deal with the matter at the earliest opportunity." It appears, however, that an unruly officer of a building society ventured to urge that it would be better at the outset to adopt the registration of assurances. Ridiculous and trumpery as are these artifices for manufacturing public opinion, there is serious danger to be apprehended. It would appear from the observations of Mr. ARTHUR ARNOLD, M.P., the chairman of the meeting, that the measure in contemplation is to be restricted to compulsory registration on

sales; and the ground he puts forward in favour of a measure so restricted is that "if a man has a title good enough for sale, it should be good enough for registration." Mr. ARTHUR ARNOLD, of course, has never heard of conditions of sale the object of which is to compel the purchaser to take a defective title; but his case, in this respect, will be that of most members of the House of Commons, and the plea that the proposed iniquity is "such a very little one" will be likely to have weight. It may be thought that with the extensive programme of measures mentioned in the Queen's Speech no time will be left for the introduction of a Land Transfer Bill. But it is here that the main danger lies. If the profession is lulled to apathy by this notion, nothing is more probable than that a Bill will be suddenly introduced, pressed through the House of Lords with all the influence and ability of Lord HACSBELL, and then left to await an unguarded opportunity for being hurried through the House of Commons. It appears to us that, however hopeless may appear the prospects of legislation on the subject this session, solicitors will do well to prepare for the possibility we have mentioned, and that the sooner they meet in conference on the subject the better. The observations of Sir HORACE DAVY at the recent dinner of the Solicitors' Managing Clerks' Society cannot be too constantly borne in mind: "They were living in a democratic age, and they might depend upon this, that no class of people would preserve their rights unless they were of a mind to make their views heard in whatever quarters they could."

BY THE recent decision of STIRLING, J., in the case of *Leary v. Halifax Joint-Stock Banking Co.* (reported *ants*, p. 212), our attention is drawn to the peculiar secrecy of an examination under section 27 of the Bankruptcy Act, 1883. In this case a trustee in bankruptcy invoked the power of the court under this section to examine the debtor and his two brothers. During the examination the solicitor of the trustee claimed to treat the inquiry as private, and no notes were allowed to be taken by the solicitor for the witness, but shorthand notes of the evidence were taken on behalf of the trustee and preserved by him. As a result of the inquiry, the trustee commenced proceedings to set aside certain transactions as fraudulent and void. The defendants called for the production of these notes, but it was held by STIRLING, J., that they were privileged. This decision seems to carry the privacy of such proceedings to their utmost limit. The learned judge considered the question from two points of view (1) the ordinary law of privilege as regards communications to a solicitor; (2) the nature of an examination under section 27. The first question is too wide for discussion here, but the analogy is not clear. It might be urged that the voluntary nature of a communication is an essential element for a claim of privilege on the ground of confidence, whereas proceedings under section 27 are compulsory. When a man is bound to answer any questions put to him, it is not usual to regard such answers in the light of a confidential communication. It would therefore appear that the main ground of the decision was based upon the private nature of an inquiry under section 27 of the Bankruptcy Act, 1883. It is very important to note that, so far as we are aware, there is not a word in the Bankruptcy Acts, 1883 and 1890, or the Rules of 1886 and 1890, which says that the examination under section 27 is in the nature of a secret proceeding, although it is considered as the recognized practice to conduct such inquiries in chambers, and not to permit the witness to take away notes of his examination. The growth and recognition of this practice ought no doubt to be carefully watched. It must be remembered that the trustee, under the present bankrupt laws, acts in several capacities. He is clothed with the proprietary rights of the debtor. He acts nominally for the benefit of the creditors. He is really a servant of the Board of Trade, and as such is the deputed guardian of commercial morality, and so may avail himself of any information obtained under this section to bring fraudulent transactions home to debtor or creditor. Under these circumstances he should be given no unfair advantage in the prosecution of his claims. Without presuming to criticize the correctness of the decision of the learned judge in this particular case, it does not appear unreasonable to suggest that an official receiver or trustee should

be bound to produce or file evidence obtained under a compulsory examination under section 27 in all cases where such evidence forms the basis of a hostile proceeding.

ON WEDNESDAY last the Court of Appeal affirmed the decision of Mr. Justice NORTH in *Re Mahon* (*ante*, p. 13), upon which we commented *ante*, p. 2, as to the construction of that part of Schedule II. to the Solicitors' Remuneration Order which prescribes the fee for "attendances" in non-contentious matters. Schedule II. provides that the allowance for "attendances" shall be "in ordinary cases, 10s." The following note is added, "In extraordinary cases the taxing master may increase or diminish the above charge if for any special reasons he shall think fit." In *Re Mahon* the solicitors had charged the client for eighty-three attendances 10s. each. The taxing master disallowed ten of the attendances altogether; he allowed for thirty of them 10s. each; and he reduced the remaining forty-three to 6s. 8d. each. The solicitors carried in objections to the taxation, in which they said that the attendances were "ordinary attendances in an ordinary case for which solicitors are entitled to charge 10s. under Schedule II.," and contended that, "not being an extraordinary case, a taxing master has no discretionary power to diminish such charges, and, even if he had, there must be some special reason for the reduction." In his answers to the objections, the taxing master said, "in the present case many of the attendances were of an extraordinarily simple character." He added that, in taxing costs under Schedule II., "it has been the uniform practice and custom of all the masters in the Chancery Division to exercise their discretion in dealing with items of the description comprised in this objection, and *Re Read* (33 SOLICITORS' JOURNAL, 219) seems not only to justify their custom and practice, but to go much further." The taxing master went on to observe that, if the objection should prevail, the "curious result would follow, that in the taxation of a bill comprising conveyancing work, and also a chancery action, it will in the future be the duty of the taxing master to allow two distinct codes of charges for identically the same work," 6s. 8d. being the authorized ordinary allowance for an "attendance" in business connected with an action. When the case was before Mr. Justice NORTH it was contended on behalf of the solicitors that the taxing master had not exercised his discretion properly with regard to each attendance, but that his answers shewed that he had proceeded upon a wrong principle—viz., that 6s. 8d. was the proper allowance for an "ordinary" attendance, and that the *onus* was on the solicitor to show why a larger sum ought to be allowed, and that by so doing the master had set Schedule II. at defiance. It was also urged that, if the master had special reasons for diminishing the 10s., he ought to have stated them in each case when he made the reduction. Mr. Justice NORTH held that, though the taxing master must have special reasons for altering the 10s., he was not bound to state them. And his lordship held that the taxing master had not proceeded upon the principle suggested, but had considered each item separately and exercised his discretion upon it. He therefore held that he could not interfere. He said also that he understood by an "ordinary" case, a "fair, average, normal" case.

THE COURT of Appeal affirmed the decision on substantially the same grounds. Lord Justice LINDLEY approved of the explanation of the word "ordinary" given by Mr. Justice NORTH, and said that "extraordinary" in the schedule meant everything which was not "ordinary." If the taxing master had acted on the principle that 6s. 8d. was the normal allowance for an "ordinary" attendance, he would have been wrong. But this was not so. He had looked at each attendance separately, and had considered what ought to be allowed in that case. If the work done had been very trifling, he had reduced the 10s. to 6s. 8d., or had disallowed the attendance altogether. It was the duty of the taxing master to protect the client against charges for unnecessary attendances. The taxing master must have special reasons for altering the ordinary allowance of 10s., but he was not bound to state a special reason every time he struck off 3s. 4d. The time for him to state his reasons was when he answered the

objections to his taxation, and this had been sufficiently done in the present case, when the taxing master said that many of the attendances "were of an extraordinarily simple character." The other point which Mr. Justice NORTH decided—viz., that cases for the opinion of counsel are "other documents" within the meaning of Schedule II., for drawing which 2s. per folio is prescribed as the allowance "in ordinary cases"—was not brought before the Court of Appeal, and therefore the decision of Mr. Justice NORTH on both points stands. The appeal was, we understand, brought, as we anticipated it would be, at the instance of the Incorporated Law Society, with the view of settling the practice in the interest of the profession generally. It is not, we imagine, likely that the case will be carried further, and on that assumption it must be regarded as now settled that, in taxing charges for "attendances" under Schedule II., the taxing master must act on the principle that 10s. is the normal fee in an ordinary case; that he must consider each item separately, and must have special reasons for increasing or diminishing the 10s., but that he need not state his reasons unless his taxation is challenged and he has to answer the objections made to it. And then it is sufficient for him to say generally that the attendances in respect of which he has reduced the ordinary allowance were of an extraordinarily simple character.

WE PRINTED last week a letter from some valued correspondents, suggesting that the difficulty of speedily terminating the tenancy of a tenant might be obviated by inserting in the lease, in lieu of the ordinary proviso for re-entry, a proviso as follows: "Provided always, and these presents are upon this express condition, that if and whenever any instalment of the said rent shall be in arrear for twenty-one days from the day on which the same ought to be paid as hereinbefore provided, whether the same shall have been legally demanded or not, or if, &c., . . . the lessors may at any time thereafter and notwithstanding, &c., . . . by notice in writing left at the demised premises, addressed to the lessee, give seven days' notice to the lessee to quit the said premises, and thereupon the said term hereby granted shall absolutely cease and determine, without prejudice to any claim for rent, &c.;" and by giving notice, and proceeding by specially-indorsed writ under order 14 to recover possession. And our correspondents added that, in a case in which they were concerned, although it was not necessary for the master to decide the question, he intimated an opinion that the landlords were entitled, under such a proviso, in pursuance of which notice to quit had been given, to an order for judgment on the authority of *Daubuz v. Lavington* (13 Q. B. D. 347). Suggestions of this kind, arising from practical experience, are of the highest value, and we ought not to have omitted last week to thank our correspondents for their letter. There is, no doubt, much to be said in favour of the master's view; but we think the notice under the proviso is likely to be construed as in substance a forfeiture, and so not within order 14 (*Burns v. Walford*, W. N., 1884, p. 31; *Mansergh v. Rimell*, *Ibid.*, p. 34). Precisely the same suggestion was made in our columns some years ago (29 SOLICITORS' JOURNAL, 550) by a learned and acute correspondent; we then questioned the efficacy of the device, and we have ascertained from him that he had subsequently to argue an application for judgment on a specially-indorsed writ, founded on a similar clause to that suggested by our last week's correspondents, before a divisional court composed of MATTHEW, J., and CHARLES, J., who held that the decision in *Daubuz v. Lavington* did not apply, and gave the tenant leave to defend. We think, therefore, that at present it would not be safe to rely on the course suggested; but we agree with our correspondents that the question whether it should not be expressly sanctioned by rule of court is well worthy of attention.

IN OUR last issue (*ante*, p. 208) we made some comments upon the case of *White v. Cohen* (reported *ante*, p. 215), which decided that section 116 of the County Courts Act, 1888, applies to actions remitted from the High Court to the county court under section 65 of the same Act, and that consequently a plaintiff in such an action who recovers less than £20 is deprived of all costs (in the county court as well as in the High Court) as a

penalty for having commenced his action in the High Court, and we pointed out some difficulties to which that decision appeared to us to give rise. It appears that that case cannot be taken as conclusive of the construction of sections 65 and 116 of the County Courts Act. The case of *Armitage v. Fison* (decided last May, and reported, so far as we are aware, only in 67 L. T. N. S. 415) is an authority in direct conflict with *White v. Cohen*. The facts in the two cases were almost identical. In *Armitage v. Fison* the plaintiff had brought his action in the High Court claiming £31 16s. 4d., it had been transferred to a county court, and he had there obtained judgment for less than £20. Under these circumstances the county court judge held that he was not deprived of his costs in the county court by reason of section 116. The defendants applied for a writ of prohibition to restrain the county court judge from proceeding with the taxation, and a divisional court (DAY and CHARLES, JJ.), affirming POLLOCK, B., in chambers, refused to grant the prohibition, holding that section 65 gave the plaintiff a right to his county court costs after the transfer of the action, and that section 116 did not take away that right. This decision was given a few weeks before the judgment in *Harris v. Judge*, and it was not brought to the notice of the judges who decided *White v. Cohen*. The point, therefore, cannot yet be taken as free from doubt.

REFRESHER FEES.

A RECENT decision (*O'Hara v. Elliott*, reported in another column) has emphasized a remarkable difference of opinion among the judges of all the divisions of the High Court as to the true construction of R. S. C., ord. 65, r. 27 (48), which deals with the allowance of refresher fees to counsel in the taxation of the party and party costs of an action. This is a matter of considerable importance to both branches of the legal profession, and it would be convenient if a rule which has been in operation for nearly ten years were to have its meaning finally settled by the decision of a court of authority, if that meaning is not sufficiently clear from the words of the rule itself.

The rule is as follows:—"As to refresher fees, when any cause or matter is to be tried or heard upon *vivæ voce* evidence in open court, if the trial shall extend over more than one day, and shall occupy either on the first day only, or partly on the first and partly on a subsequent day or days, more than five hours, without being concluded, the taxing officer may allow for every clear day subsequent to that on which the five hours shall have expired, the following fees:— . . . The like allowances may be made where the evidence in chief is not taken *vivæ voce*, if the trial on hearing shall be substantially prolonged beyond such period of five hours, to be so computed as aforesaid, by the cross-examination of witnesses whose affidavits or depositions have been used."

The cases in which difficulty has arisen under this rule are cases where a trial has begun on one day and been concluded on the next, the total number of hours occupied on the two days being more or less in excess of five hours, and the total number on either day by itself being under that figure. Under these circumstances the courts have been asked to interpret the rule and to say whether a refresher fee can be allowed in respect of the time occupied upon the second day after the expiration of the five hours. On some points the rule is tolerably clear, and there has been no serious difference of opinion amongst the judges—before there can be any question of refresher fees the case must first have occupied a period of five hours without being concluded; it must also have occupied parts of more than one day, for the words "extend over more than one day" in this rule must clearly be taken in this, which is not precisely their literal, sense; again, the five hours need not be all on one day, but may be made up of shorter periods together equivalent to that number of hours. It is in the words which follow that the difficulty lies: the refresher fee may be allowed "for every clear day subsequent to that on which the five hours shall have expired." The natural interpretation of these words would seem to be that which has been usually given to them in masters' chambers, and which was given to them by a divisional court (DENMAN and WILLS, JJ.) in *Walker v. The Crystal Palace District Gas Co.* (39 W. R. 716; 1891, 2 Q. B. 300)—viz., that if

the five hours are not completed on the first day, but are completed on the first and second days taken together, no refresher fee can be allowed, however far beyond the expiration of the total of five hours the trial may be prolonged on the second day, because the allowance is to be "for every clear day subsequent to that on which the five hours shall have expired." But this view, although certainly in accordance with the literal construction of the rule, undoubtedly works hardship in cases where the five hours are completed early on the second day, and all the rest of the day, or a substantial time at least, is occupied before the case is concluded. *Walker v. The Crystal, &c., Co.* was not such a case of hardship, for there the whole case occupied only five hours and a quarter. But the recent case of *O'Hara v. Elliott* would have been a hard case had the construction approved of in *Walker v. The Crystal, &c., Co.* been applied, and possibly that consideration was not without its effect upon the minds of the judges (DAY and COLLINS, JJ.) who decided it. There the trial had occupied about four hours and a half on the first day, and about five hours on the second, and the master, following the decision of DENMAN and WILLS, JJ., refused to allow refresher fees on his taxation of the plaintiffs' costs. The court, certainly not without hesitation, and relying, it would appear, more upon the suggestions of common sense, and on their view of what must have been the intention of the framers of the rule, than on the literal construction of its words, declined to follow the previous decision of the Divisional Court, and adopted a construction, described by DAY, J., as "subtle yet sound," which gave effect to the supposed intentions of the makers of the rule, and at least gave a more liberal discretion to the masters as to the allowance of refresher fees. They held that when the five hours had expired on the second day of the trial, a "clear day" began, whether that "clear day" was on the same day of the week as the day of the expiration of the five hours or on a subsequent day, and that in respect of work done on that "clear day" refresher fees might be allowed. That this decision (if it can be accepted as final) lays down a simple principle for the regulation of the allowance of refresher fees will hardly be disputed; that it is a successful attempt to construe the language of the rule of court is more open to question. One obvious objection to this (the latest) interpretation is, that it gives two distinct meanings to the word "day" as used in the rule—namely, its ordinary sense of "day of the week," and an artificial sense of "working day." It is difficult to believe that the framers of the rule intended to "palter in a double sense" with a word of so well established a meaning. The effect of the decision, however, is that the words "for every clear day subsequent to that on which the five hours shall have expired" are to be read as "for every new working day clear of and subsequent to the expiration of the five hours."

Besides the two cases in the Divisional Court to which we have referred, this rule has come before single judges for interpretation on several occasions. As to these cases the decision of Sir CHARLES BUTT in *The Courier* (40 W. R. 336; 1891, P. 355) is in direct agreement with the view taken by DAY and COLLINS, JJ., and in conflict with *Walker v. The Crystal, &c., Co.*; which case, indeed, the learned judge expressly declined to follow. GRANTHAM, J., in *Gibbs v. Barrow* (30 SOLICITORS' JOURNAL, 538) took the same view after consultation with another judge. That, however, was a decision in chambers, and in *Boswell v. Coaks* (36 W. R. 209, 36 Ch. D. 444) the taxation upon which NORTH, J., gave his decision was in respect of an action tried before the present rule (made in 1883) came into operation; nor is the decision of CHITTY, J., in *Collins v. Worley* (60 L. T. 748) an authority in support of the most recent decision of the Divisional Court, for the reasons stated by WILLS, J., in *Walker v. The Crystal, &c., Co.*

Both Sir CHARLES BUTT and DAY and COLLINS, JJ., derive support for their interpretation of the rule from the words of the second part of it, which relate to the allowances which may be made when the evidence in chief is taken on affidavit or deposition, and only the cross-examination is taken *vivæ voce*—i.e., in certain proceedings in the Admiralty and Chancery Courts. It seems to be assumed by these learned judges that it must have been intended to apply the same rule of taxation to both kinds of actions; but if this had been so it would have

been easy to have included both in one provision, and the fact of their being treated separately tends to shew that it was meant to make a distinction between them. And some reason for making a more liberal allowance of fees to counsel engaged in the second class of cases may be found in the fact that they are obliged to spend time out of court in the study of the evidence in chief before going into court to conduct the cross-examination.

The old practice in the Queen's Bench as to refreshers is thus stated by Sir GEORGE JESSEL, M.R., in *Harrison v. Wearing* (11 Ch. D., at p. 209): "where the case occupied more than one day—that means more than one day's time, not more than one actual day, for it might occupy portions of two days, but the two portions together might not make a whole day—where the case, I say, occupied more than one day's time refreshers might be allowed." The outcome of the rule and the most recent decision upon it would seem to be a return to the old practice before the rule, combined with a definition of "one day's time" as the period of five hours. But the question can hardly be considered as settled, and in view of its importance and the conflict of judicial opinion an authoritative decision upon it is eminently desirable.

RELIEF AGAINST FORFEITURE FOR NON-PAYMENT OF RENT.

THE case of *Hare v. Elms*, which came before a divisional court last week (reported *ante*, p. 214), raised the question of the right of an underlessee to relief under the Common Law Procedure Act, 1860, against the forfeiture of his underlease through default by a mesne lessee in payment of rent to his lessor. The original lessee had assigned his lease, which had, prior to the 26th of June, 1891, become vested in one ROBERTS, who on that day sub-leased to MEARS, who mortgaged by sub-demise to the Third Borough of Lambeth Building Society, the present applicants. The plaintiff in the action was assignee of the reversion, and had re-entered for the forfeiture caused by the lessee's default in payment of rent. The building society now applied for relief, offering to pay rent and costs, and to perform the covenants in the original lease. The enactment on which they relied was the Common Law Procedure Act, 1860, s. 1, which runs as follows:—"In the case of any ejectment brought for a forfeiture for non-payment of rent the court or a judge shall have power, upon rule or summons, to give relief in a summary manner, but subject to appeal as hereinafter mentioned, up to and within the like time after execution executed, and subject to the same terms and conditions in all respects as to payment of rent, costs, and otherwise as in the Court of Chancery; and if the *lessee*, his executors, administrators, or *assignees*, shall upon such proceeding be relieved, he and they shall hold the demised lands according to the lease thereof made without any new lease."

Now, so long as the question is between the original lessor and the original lessee the case is simple enough. If after execution the lessee tenders rent and costs there is then generally no reason why the original lease which had determined by the forfeiture should not be revived; but when it is the assignee of the lessee who seeks relief, then the position of a third person, the original lessee, has to be considered. Can the lease be revived as against him by the act of his assignee? The Legislature, so far as their intention may be gathered from the above enactment, do not seem to have recognized any right in the lessee to put his veto on the revival of his lease and of any liability thereby reimposed on him, and the English textbooks are characteristically reticent on the subject. The following extract from Furlong on Landlord and Tenant, however, shews that in Ireland the question had been settled. Mr. FURLONG in his work, at p. 1086, says: "The application to redeem may be made by the defendant (the lessee) or any other person having a specific interest in the lease or other contract of tenancy (23 & 24 Vict. c. 154, s. 70 (Ir.)). Under the repealed Ejectment Statute it was held that a specific interest, either as assignee or undertenant in the whole or in any part of the demised premises, conferred a right to redeem even against the consent of the immediate tenant on exhibiting a bill in equity for that purpose or bringing in the full amount of rent and

costs within the limited time. The effect of such redemption was to set up the lease of the immediate tenant; and the interests of all persons deriving under the lease were restored without any new lease being executed, and the covenants in the immediate lease as well as in the several underleases became available in the same manner as if no eviction had taken place; and such redemption rendered the immediate lessee subject to the covenants in his lease, although set up against his consent."

The applicants in *Hare v. Elms* were underlessees, and though the case of underlessees is dealt with in the above extract from Mr. FURLONG's work, there appears to be no case in the English books of an application by an underlessee for relief against a forfeiture after execution. In *Doe d. Whitfield v. Roe* (3 Taunt. 402) an application seems to have been made for such relief by an assignee, and the principle would be the same, so far as the original lessee is concerned, whether the application were made by his assignee or his underlessee. But this case is of doubtful authority, for, as it stands, it assumes a jurisdiction in the courts of common law in the year 1811 which was only conferred on them by the Common Law Procedure Act, 1860. In *Doe d. Wyatt v. Byron* (1 C. B. 623) the applicant was no doubt an underlessee, but he applied under the Common Law Procedure Act, 1852, for relief before judgment. That statute enabled any "tenant" to apply for such relief, and "tenant" was held in the case just cited to include "underlessee." The Common Law Procedure Act, 1860, s. 1 (quoted above), gives power to the "lessee or his assigns" to apply for relief after execution executed. A question, therefore, arose whether "lessee or his assigns" included an underlessee, and the court, though not expressing any decided opinion, inclined to the view that "lessee" included "underlessee"; the more so as the section of the Common Law Procedure Act, 1852, which gave power to any "tenant" to apply for relief, afterwards alluded to the tenant as "such lessee." Therefore, "tenant" having been held to include "underlessee," the term "such lessee" would also include "underlessee"; and hence the court were disposed to hold that the term "lessee or his assigns" in the later Act included underlessees as well. In the generality of cases it is hard to see what vested right the original lessee has to a determination of his lease through his own default; while, on the other hand, when the underlessee has done all that the law requires of an assignee, it is equally hard to see why he should not be relieved from a forfeiture which has occurred through no fault of his. Of course, cases are conceivable where the revival of the lease may work an injustice on the original lessee, as in the case put by COLLINS, J., of a release by his underlessee of all covenants in the underlease; but the court has provided for such cases by making his presence indispensable in an application of this kind.

LEGISLATION IN PROGRESS.

THE Queen's Speech refers to numerous subjects of constitutional, political, or social importance, but only two of the matters with which the Government have expressed their intention of dealing appear to be specially interesting from a lawyer's point of view. These are the liability of employers and the amendment of the law of conspiracy, and Mr. ASQUITH has already given notice of a Bill to amend the law relating to the liability of employers for injury to their workmen. Of private members' Bills, several are concerned with the law of real property. The most remarkable appears to be Mr. WRIGHTSON's Bill to give facilities for the acquisition by workmen of their own dwelling-houses. Such a measure certainly cannot be described as one of spoliation. More ordinary proposals will probably be found to be contained in Mr. H. HOARE's Bill to consolidate and amend the law relating to agricultural holdings in England; Mr. BRAND's Bill to amend the law relating to copyhold enfranchisement; Mr. T. H. BOLTON's Bill to amend the law relating to leasehold property; and Mr. F. STEVENSON's Bill to facilitate the acquisition of land by local authorities for certain purposes. Mr. W. SMITH proposes, somewhat indefinitely, to amend the law relating to the tenure of land in England, while Mr. J. ROWLANDS has a Bill for enabling leaseholders, and Mr. BARTLEY one for enabling occupying tenants, to acquire the fee simple of their holdings. Another measure which may be noticed in the same connection is Mr. RENDEL's Bill to provide for the enfranchisement of leasehold places of worship. Among other subjects, the amendment of the law

of evidence in criminal cases is to be taken in hand by Sir RICHARD WEBSTER; Mr. CODDINGTON intends to amend the Companies Acts; and Mr. T. H. BOLTON and Mr. JACKSON have Bills to amend the law relating to building societies. This last matter, which is one of urgency, might very well attract the attention of the Government. The session is not likely to be one in which private members can effectually deal with it.

REVIEWS.

THE LONDON CHAMBER OF ARBITRATION.

THE PRACTICE OF THE LONDON CHAMBER OF ARBITRATION. By LESLIE PROBYN, Barrister-at-Law, and L. WORTHINGTON EVANS, Solicitor. Waterlow & Layton.

THE ARBITRATOR'S MANUAL. By J. S. SALAMAN, Solicitor. William Heinemann.

LONDON CHAMBER OF ARBITRATION, A GUIDE TO THE LAW AND PRACTICE. By MONTAGUE SHEARMAN and THOS. W. HAYCRAFT, Barristers-at-Law. E. Wilson & Co.

These three brochures on the practice of the London Chamber of Arbitration may conveniently be considered together. They possess many merits in common, a clear and succinct sketch of the constitution and contemplated procedure of the new chamber, a judicious incorporation into the text of those provisions of the statutory, and those rules of the general, law of arbitration which will govern the practice of the chamber of arbitration either directly or by way of analogy, excellent indexes, and well-selected forms of procedure. They have also several noteworthy "differences." Mr. Salaman devoted a chapter to "Arbitration under Particular Statutes," the information given in which will prove of great service to litigants. Messrs. Shearman and Haycraft have prefaced their book with a table of cases, which certainly adds to its value for purposes of reference; while Messrs. Probyn and Evans are peculiarly strong in the matter of forms. We trust, however, that the suggestion made (p. 40) by these able writers that "no reasons for [a] decision should as a rule be stated," will not command itself to the arbitrators in the new chamber. In our opinion no course more likely to paralyze its efficiency could well be adopted. These little manuals deserve the attention of the public. Time will decide the question of their comparative worth.

PATENTS.

PATENT LAW AND PRACTICE, INCLUDING THE REGISTRATION OF DESIGNS AND TRADE-MARKS. By A. V. NEWTON, Fел. C. I. P. A. THIRD EDITION. Horace Cox.

This little work, from the pen of an experienced patent agent, will be found to contain an accurate synopsis of all important points of practice in the three branches of law with which it deals. The chapter on "One Invention" (pp. 44-47) is particularly good.

CORRESPONDENCE.

COMMISSIONERS FOR OATHS.

[To the Editor of the *Solicitors' Journal*.]

Sir,—As every statement emanating from the editorial department of the *SOLICITORS' JOURNAL* is usually so very clear, I think it well to draw attention to what I believe to be an inadvertent expression in your last week's article.

You speak of the jurisdiction of commissioners within the geographical "limits" of their commission. Is there any limitation, geographically, the wide world over? Commissioners now appointed (and those who, like myself, hold commissions twenty years old or more are, by statute, brought into the same groove) can take affidavits in England "or elsewhere."

I have several times personally administered oaths on the Continent of Europe, and I shall shortly have occasion to be on the other side of the Mediterranean, where I shall claim to exercise similar functions—of course, in matters having relation to our own country. Is there the remotest doubt about my right to do this—in other words, is there any geographical limit?

FRANCIS K. MUNTON.

95, Queen Victoria-street, E.C., Feb. 2.

[We receive the above too late for reference to the authority by whom we were favoured with the information given last week; but we are inclined to think that we may safely back Mr. Munton. If he is wrong on a point relating to commissioners for oaths, the very foundations of our faith will be shaken.—ED. S. J.]

UNDERTAKING TO STAMP A DEED.

[To the Editor of the *Solicitors' Journal*.]

Sir,—I have just completed a purchase. There was an unstamped

deed on the title, and, the deed being of no great importance, I did not think it necessary to call upon the vendor to stamp it, but on completion I took an undertaking from him to stamp it if called upon to do so.

The deed was dated in 1881.

I have sent the undertaking to Somerset House to have a sixpenny stamp impressed, but the officials refuse to stamp it.

Is there any valid ground for such a refusal?

Had the deed been dated since 1888 I could understand the reason, but surely there is nothing illegal in an undertaking to stamp an unstamped deed dated before that year. The Act of 1891 (s. 117), making invalid any agreement by a purchaser not to require the stamping of any deed dated subsequently to the 16th of May, 1888, impliedly shews that such an agreement with regard to a deed prior to that date would be good, and if such an agreement is good it is difficult to say how an agreement to stamp such a deed can be bad.

I fancy the practice of taking an undertaking is not uncommon; though, possibly, such undertakings are not often tendered for stamping.

The point, therefore, may be of some interest.
Jan. 30.

W. H. W.

CASES OF THE WEEK.

High Court—Chancery Division.

WITHINGTON DISTRICT LOCAL BOARD OF HEALTH v. THE MANCHESTER CORPORATION—CHITTY, J., 31st January.

PUBLIC HEALTH ACT, 1875 (38 & 39 VICT. c. 55), ss. 131, 285—HOSPITAL—LOCAL AUTHORITY—POWER TO BUILD—SITE IN ADJOINING DISTRICT—CONSENT OF LOCAL AUTHORITY OF ADJOINING DISTRICT.

Judgment was given on the point reserved in this case, which was reported last week. The question was whether the defendants had power to build a smallpox hospital on a piece of their own ground in the plaintiffs' district without the consent of the plaintiffs. It was admitted that a private person might do so in a proper manner, but the plaintiffs contended that the defendants could only exercise such powers as were given them by the Public Health Act, 1875; that the power to build hospitals given by section 131 was *prima facie* confined to building within the defendants' district, according to the rule in *Haywood v. Louvender* (7 W. R. 279, 4 Drew. 454), no mention being made of building "without the district"; and that if such power extended beyond the defendants' district it was subject to the plaintiffs' consent under section 285. Section 131 enacts that "any local authority may provide for the use of the inhabitants of their district hospitals or temporary places for the reception of the sick, and for that purpose may themselves build such hospitals or places of reception, or contract for the use of any such hospital or part of a hospital or place of reception, or enter into any agreement with any person having the management of any hospital for the reception of the sick inhabitants of their district on payment of such annual or other sum as may be agreed on. Two or more local authorities may combine in providing a common hospital." Section 285 provides that "any local authority may, with the consent of the local authority of any adjoining district, execute and do in such adjoining district all or any of such works and things as they may execute and do in their own district, and on such terms as to payment or otherwise as may be agreed on between them and the local authority of the adjoining district; moreover, two or more local authorities may combine together for the purpose of executing and maintaining any works that may be for the benefit of their respective districts or any part thereof. All moneys which any local authority may agree to contribute for defraying expenses incurred under this section shall be deemed to be expenses incurred by them in the execution of works within their district."

CHITTY, J., while acknowledging the existence of the rule in *Haywood v. Louvender* that the statutory powers of a corporation are *prima facie* confined to their own district, held on the construction of section 131, which is silent on the point, that no such limit was implied. He further held that section 285, which was in a distinct part of the Act from section 131, did not apply to the exercise of powers under section 131. Section 131 was placed in Part III., under the head of Sanitary Provisions, "Infectious Diseases and Hospitals," while section 285 occurred in Part VIII., in a group of sections relating to "Union of Districts." He therefore refused the motion.—COUNSEL, Farwell, Q.C., Clare, and Norris; Byrne, Q.C., Maberly, and Macnoran. SOLICITORS, Chetwicks, for Craven & Crofton, Manchester; Austin & Austin, for W. H. Talbot, Town Clerk, Manchester.

[Reported by G. ROWLAND ALSTON, Barrister-at-Law.]

THE FOREIGN, AMERICAN, AND GENERAL INVESTMENT TRUST CO. (LIM.) v. SLOPER; COLLINGHAM v. SLOPER—North, J., 24th January.

BONDHOLDERS—TRUST—ABORTIVE SCHEME—RESULTING TRUST IN FAVOUR OF BONDHOLDERS.

The Saragossa and Mediterranean Railway Co. was constituted under Spanish law, with a capital of £500,000, of which twenty-five per cent. had been paid up, with shares payable to bearer, to construct and work a railway connecting Saragossa with the coast. The proposed railway, about 100 miles in length, was to form part of a through route, and was to be constructed in three sections. A concession was granted to the company by the Spanish Government, under which the company deposited £15,000, and were to receive subventions from the Government

as the works progressed, under penalty of forfeiture for non-completion within limited periods of time. These periods were on several occasions extended, and about three years now remained in which all the works must be completed. In October, 1887, a debenture trust deed was executed, under which three gentlemen in London were appointed commissioners to receive the proceeds of the bonds to be issued, and the undertaking was hypothecated to secure the same. In June, 1887, a contract was entered into by the company with the Barcelona Construction Co. to make the line. In May, 1889, the company issued a prospectus inviting subscriptions for £75,000 first mortgage obligations of £20 each, the price of issue being £11. Over £300,000 was raised and paid to Paris bankers, which, after lengthy litigation in Paris, was ultimately handed over to the London commissioners as trustees of the deed of October, 1887. Out of this sum some £30,000 was required annually to meet the interest on the debentures until the line should pay. In the meantime work was delayed, and then stopped for a time from want of funds, and in August, 1890, the contract with the Barcelona Co. was put an end to on terms. Work was, however, carried on to a small extent by the Aragon and Catalonia Co., a company formed by some of the bondholders to keep the scheme going, but the first section of the line had not been completed, and no work at all had been done on the other two sections of the line. An action was commenced early last year by the Foreign, American, and General Investment Trust Co., and other underwriters and holders of bonds, who were a minority of the bondholders, asking for an administration of the trust. Then a Mr. Collingham and other bondholders who desired that the railway should be constructed also commenced an action for the administration of the trust. The plaintiffs in the first action then commenced another action asking for a return of the funds remaining in the hands of the London commissioners. These three actions, together with a motion and two summonses, were heard together. Two estimates of the probable cost of constructing the line were before the court—one by a Mr. Shelford, who was sent out to report, and another by Mr. Dawson, the engineer of the line. Mr. Shelford's estimate greatly exceeded that of Mr. Dawson's. It was contended on the one side that it was hopeless to attempt to carry out the scheme, and that the individual bondholders were, therefore, entitled to a return of their money. On the other, that a court of equity had not the jurisdiction or the knowledge necessary to decide whether such a speculation as this would succeed or not, and that the majority of the bondholders could hold the minority to their bargain.

NORTH, J., said this was a most important case, and one of great novelty. There were substantial differences between it and that of *Wilson v. Church* (13 Ch. D. 1). The question was, what was to be done with the trust funds remaining in the hands of the London commissioners? Was this a case in which the bondholders were entitled to have their money returned? He agreed with Sir H. James that it was a case in which the persons who had subscribed had entered into a bargain, and that the trust moneys must be applied for the purposes of the trust, unless it was shewn that they could not be usefully so applied. It was said ample time had been given, but it was only three years since the bonds were issued, though on the other hand the railway was yet to be made. The question then was, could this undertaking be carried out, and it was a question on which he must form an opinion. There was now practically no contract before the court under which the works could be carried out. There had been breaches of the concession which rendered it liable to forfeiture, though, under the circumstances, he was of opinion that the Spanish Government were desirous of having the work done, and would prefer that it should be done by the present concessionaires; still the fact that the company was in this perilous condition was important in considering what the company's means of carrying out the work were. One thing he must decide: what resources had the company, either at present or in prospect, from which there could be any reasonable hope as a matter of business that the line could be completed? That was the principle to be applied was settled by the case of *Wilson v. Church*. [His lordship then read passages from the judgments of James, L.J., and Cotton, L.J., and also from the judgment of the Lord Chancellor in the House of Lords: 5 App. Cas. 177.] He was not therefore only entitled, but bound, to decide whether the company had resources, either *in presenti* or *in prospectu*, by means of which the line could be made. On the evidence it appeared that, after providing for the service of the loan and other charges, only some £60,000 would be available to carry on the work, a sum quite insufficient for the purpose even according to the lowest estimate, and he was of opinion that there was no reasonable probability that capital could be found to carry out the undertaking, even if it could be completed within the prescribed time. There was, therefore, a resulting trust in favour of such of the bondholders as desired a return of their money. The fact that a large number of the bondholders wished to have the money applied in carrying out the undertaking was a circumstance of weight, but still he was of opinion that those bondholders who wished for a return of their money were entitled to it, subject, however, to all costs and expenses incurred, and subject also to the money being first applied for the proper realization of the assets of the company. Costs of all parties out of the trust funds.—COUNSEL, Sir H. Davey, Q.C., R. T. Reid, Q.C., and Macnaghten; Finlay, Q.C., and Eve; Sir H. James, Q.C., S. Hall, Q.C., and Swinfen Eady; Abraham; Cozens-Hardy, Q.C., and Kirby; C. T. Mitchell. SOLICITORS, Slaughter & May; Huskisson & Rawlinson; Francis & Johnson; Bompas, Bischoff, & Co.; Norton, Rose, & Co.; Wilkins, Blyth, & Co.

[Reported by C. F. DUNCAN, Barrister-at-Law.]

BAKER v. WILLIAMS—North, J., 27th January.

VENDOR AND PURCHASER—DECREE FOR SPECIFIC PERFORMANCE OF AGREEMENT AND LIEN—RESCission OF AGREEMENT.

The plaintiff in this action, the vendor, obtained judgment for the

specific performance of an agreement for the sale of certain freehold property and a declaration that he was entitled to a lien upon the property until the amount found due should be paid to him, with liberty to apply to enforce the lien. The defendant having made default in payment, the plaintiff now moved that the agreement might be rescinded, all further proceedings in the action stayed, and for the costs of the action and this motion. Defendant did not appear. It was said on behalf of the applicant that Stirling, J., had made an order similar to the one asked for in an unreported case of *Hudson v. Williams*.

NORTH, J., distinguished the present case from that of *Henty v. Shroeder* (12 Ch. D. 666) and the cases referred to in Seton on Decrees, 4th ed., p. 1329, on the ground that in none of these cases did it appear, as in the present case, that the decree for specific performance contained a declaration of lien, with liberty to apply as to enforcing it. His lordship, subject to production to the registrar of the order made in the case before Stirling, J., made the order as asked for.—COUNSEL, T. A. Hay. SOLICITORS, Patersons, Son, & Chandler.

[Reported by C. F. DUNCAN, Barrister-at-Law.]

Winding-up Cases.

Re PIONEERS OF MASHONALAND SYNDICATE (LIM.)—Vaughan Williams, J., 26th January.

COMPANY—WINDING UP—“JUST AND EQUITABLE” CLAUSE—DEMURRABLE PETITION—ISSUE OF SHARES AT A DISCOUNT.

A holder of fully paid-up shares in the above-named company presented a petition for winding up, which contained allegations that the company was insolvent and unable to pay its debts, that the assets of the company were of considerable value, and if prudently realized would be sufficient not only to pay and satisfy the company's debts and liabilities, but to pay a substantial dividend to the members; that a large number of the shares of the company had been issued under circumstances which really made their allotment an issue of shares at a discount, and that it was just and equitable that the company should be wound up.

VAUGHAN WILLIAMS, J., dismissed the petition with costs, and in the course of his judgment said that the proper inference was that the company, though now unable to pay its debts, would, on the realization of its assets, have sufficient to pay its debts and leave a surplus, and if the petitioner had that point decided in his favour, he would not be entitled to a winding-up order. The petitioner's case had been based on the “just and equitable” clause. The petitioner said that certain shares had been issued at a discount, and that if a winding-up order were made the result would be that those to whom the shares had been so issued would be placed on the list of contributories and made to pay up the difference, and thus a fund would be created which would be available in the first place for the creditors, and, secondly, for the shareholders in case of there being a surplus. But the petitioner had no right to present a petition to have the company wound up as a means of obtaining payment of his interest in the contemplated surplus. His right only arose when a fund had been created really for the benefit of the creditors in the first instance, and secondly, to the extent of the surplus, for the benefit of the shareholders. The contrast drawn by Lord Herschell in *Oregum Gold Mining Co. of India v. Roper* (41 W. R. 90; 1892, A. C. 125), was not a contrast between a company which was a going concern and a company in liquidation, but between the rights of a company and the rights of the creditors of a company. There was no right of creditors in question in the present case, and shareholder had no more right to come and enforce by petition the liability of the shareholders to whom shares had been issued at a discount than he had in that case to enforce it by an action.—COUNSEL, Dunham; Bramwell Davis. SOLICITORS, B. F. Linnett; Munk & Adie.

[Reported by V. DE S. FOWKE, Barrister-at-Law.]

Re WATERPROOF MATERIALS CO. (LIM.)—Vaughan Williams, J., 1st February.

COMPANY—WINDING UP—VOLUNTARY LIQUIDATOR—SUPERVISION ORDER—COSTS—TAXATION.

In this case VAUGHAN WILLIAMS, J., made an order that the voluntary winding up of the above-named company should be continued under supervision, and said that no costs of the voluntary liquidator would be paid until such costs had been brought in for taxation. His lordship added that in all such cases in future he should order that no costs or remuneration of the voluntary liquidator should be allowed without taxation.—COUNSEL, Grosvenor Woods; Hersbrugh; Wagstaff. SOLICITORS, Ralph Raphael; Tatman, Oblein, & Nash.

[Reported by V. DE S. FOWKE, Barrister-at-Law.]

Re THE WASHINGTON DIAMOND MINING CO. (LIM.)—Vaughan Williams, J., 29th January.

COMPANY—WINDING UP—CALLS—DIRECTORS' FEES—RIGHT OF SET-OFF—FRAUDULENT PREFERENCE—BANKRUPTCY ACT, 1883, s. 48—COMPANIES ACT, 1862, s. 164.

The question in this case was whether certain payments made in respect of directors' fees constituted a fraudulent preference within the meaning of section 48 of the Bankruptcy Act, 1883, as having been made “with a view of giving” a preference. A petition for winding up the company was presented on the 5th of September, 1891, and an order made on the 9th of April, 1892. The first of the payments complained of were made on the 21st of July, 1891. At that date the directors of the company were indebted to the company for moneys due on their shares, and money was

due to them from the company in respect of directors' fees. Cheques were drawn on the company's bankers on account of the directors' fees and exchanged for cheques of an equal amount paid by the directors in respect of moneys due upon their shares. The liquidator now sought to charge the directors who had paid these sums with the amounts, and to make them repay the same, alleging that at the date when the cross-payments in question took place the directors knew that the company was insolvent.

VAUGHAN WILLIAMS, J., in giving judgment, said that the question of fraudulent preference turned on section 48 of the Bankruptcy Act, 1883, which was in effect incorporated in the Companies Acts by section 164 of the Act of 1862. There was no dispute that the payments alleged in the present case to be fraudulent preferences did occur within the time limited by section 48. That being so, he had to consider whether the company was unable, when these payments were made, to pay its debts as they became due from their own moneys, and whether the payments were made "with a view of giving" the directors as creditors a preference over other creditors. On the evidence before him he came to the conclusion that at the time the payments were made the directors had no reason to suppose that there was any outstanding debt which could not be paid. If the case had been one of an individual instead of a company, and at the time the payments were made the individual knew that he could not pay his debts as they became due, and there had been a payment to a creditor to whom the debtor was also indebted in a cross-account, he did not think a payment such as that in the present case would be a fraudulent preference. But it had been said, and in his opinion rightly said, that the case of a company did not stand on the same footing as that of an individual with reference to the right of set-off of cross-claims. If an individual became bankrupt the security of the creditors by way of set-off would continue notwithstanding bankruptcy. In the case of a winding up the result was that a claim for calls became a claim by the liquidator against which a shareholder could not set off a claim he might have on the company. Therefore a cross-payment might place a shareholder in a better position by giving a shareholder indebted to the company the benefit of a set-off which he could not have after the commencement of a winding up. That was the result of the decisions in *Black & Co.'s case* (21 W. R. 249, L. R. 8 Ch. 254) and *Re Whitchouse & Co.* (27 W. R. 181, 9 Ch. D. 595). In his view, though he might draw the inference of an intention to prefer by reason of the directors, just before liquidation, giving the benefit of a set-off, yet he thought that in the circumstances he had mentioned he ought not to draw the inference unless he was satisfied that those who made the payments contemplated the happening of a state of things which would destroy the right of set-off—namely, the winding up of the company. As a matter of fact he should decline to draw the inference that there was an intention of putting the directors in a better position than that of the other creditors of the company.—COUNSEL, Buckley, Q.C., and Kenyon Parker; Farwell, Q.C., and J. G. Wood; F. Dodd. SOLICITORS, John M. Mitchell; Wrensted & Sharp; W. F. Tarn.

[Reported by V. de S. FOWKE, Barrister-at-Law.]

FOWLER v. BROAD'S PATENT NIGHT LIGHT CO. (LIM.)—Vaughan Williams, J., 26th January.

COMPANY—WINDING UP—LIQUIDATOR—POWER TO MAKE CALLS IN WINDING UP—DEBENTURES—UNCALLED CAPITAL.

This was a summons, entitled in the winding up of the defendant company, by the plaintiff in a debenture-holder's action that the defendant company by the official receiver, who was the liquidator of the company, might make a call upon all the persons appearing in the share register to be members of the company of 19s. on each share, and that the receiver in the action should get in and receive the amount due in respect of the shares (other than the shares held by Fowler and Broad) on the allotment thereof and in respect of such call from (and if necessary take proceedings for the purpose in the name of the company against) all the shareholders except Messrs. Fowler and Broad, and that the amount of the sums due and to become due in respect of the shares held by Messrs. Fowler and Broad be set off against the sums owing on the debentures. The writ in the debenture-holder's action was issued on the 2nd of December, 1891, and a receiver and manager was appointed. The company was ordered to be wound up in January, 1892, and leave was given to continue the action. All the debentures were held by the plaintiff and Broad, and covered the whole of the property, including uncalled capital. The object of the present application was to make the uncalled capital of the company liable to pay the amount due on the debentures, and raised the question whether the order should be entitled in the debenture-holder's action as well as in the winding up, or whether it should be entitled in the winding up alone. It was contended on behalf of the applicants that every power which the company had, vested in the liquidator under section 95 of the Companies Act, 1862, which provides that the liquidator shall have power, with the sanction of the court, "to do all acts, and to execute in the name and on behalf of the company all deeds, receipts, and other documents, and for that purpose to use, when necessary, the company's seal." It was the duty of the liquidator to carry out the contracts of the company, and this was a contract of the company which the company could have been asked to perform specifically. *Re Phoenix Bessemer Co.* (44 L. J. Ch. 683) was referred to. On the other hand it was said that the powers in section 95 are all strictly winding-up powers. The power of the directors to make calls was determined by the winding up, and could not be exercised by merely using the seal of the company.

VAUGHAN WILLIAMS, J., said that he thought that the applicants were substantially in the right, but there was a question as to the form of the order. On the latter point he thought he had no jurisdiction to make the order asked for, though ultimately the applicants were entitled to that which they asked for. The applicants were entitled to have the

liquidator's assistance in order to make the calls, but there was no jurisdiction to make the order in the debenture-holder's action. Directly a winding-up order was made, the power to make calls was confined to the powers given by the statute to make calls in the winding up, and the directors' powers came to an end. His lordship would, therefore, direct the summons to be amended by entitling it in the winding up as well as in the action. The official receiver to make a call as asked by the summons, and to take such proceedings as might be necessary for that purpose in the winding up. The receiver in the action to be at liberty to bring such actions or take such proceedings as might be necessary for getting in such call (except in respect of the shares of Fowler and Broad), and the other amounts mentioned in the summons, on the plaintiff giving an indemnity to the defendant (to be settled in chambers if necessary) against all costs which the official receiver might be put or become liable to in taking such proceedings in the winding up or in respect of such actions or other proceedings as aforesaid.—COUNSEL, J. G. Wood; Muir Mackenzie; Swinfen Eady. SOLICITORS, Faithfull & Owen; James White; Coode, Kingdon, & Cotton.

[Reported by V. de S. FOWKE, Barrister-at-Law.]

High Court—Queen's Bench Division.

HENNELL v. DAVIS AND AUSTIN—27th January.

COUNTY COURT—PRACTICE—PAYMENT INTO COURT WITHOUT DENIAL OF LIABILITY—COUNTY COURT RULES, 1889, ORD. 9, R. 11, SUB-SECTION (1)—FORMS 103, 104A.

This was an appeal by the defendants from a decision of C. E. Lloyd, Esq., Deputy Judge sitting at the County Court of Kent holden at Gravesend, under the following circumstances:—The plaintiff, Thomas Hennell, claimed £27 1s. for work done as a civil engineer, and the endorsement upon the writ, which was issued in the High Court, was as follows:—

"The plaintiff's claim is £27 1s. for work done as a civil engineer.	Particulars.
"1891.	"Making survey of tunnel, roads, and pro-
"February	"perty adjoining at Northfleet as instructed
"to March.	6 6 0
"1892.	"Railway fares and expenses 0 16 0
	"To perusing, settling, and swearing affidavit 1 1 0
	"Drawing plans of tunnels and preparing evi-
	"dence for use in court 9 9 0
	"Two copies of drawings 4 4 0
	"Attending court two days 6 6 0
	£28 2 0
	"Less amount received for subpoena 1 1 0
	£27 1 0."

The action was remitted to the county court, and the defendants paid £10 into the county court under County Court Rules, ord. 9, r. 11 (1), without denying liability, and without specifying any items as being those in respect of which the payment was made. The deputy county court judge held that this payment into court operated as an admission by the defendants, not merely of a cause of action, but also that something was due from them on each separate item of the claim; that the defendants, therefore, were not entitled to dispute their liability for something in respect of any item, and that the only question they could raise was whether each item respectively was reasonable in amount. The defendants appealed.

Lord COLERIDGE, O.J.—This case must go back for a new trial. The point of law is against the respondent. The payment into court had not the effect the county court judge thought it had. There must be a new trial.

CHARLES, J.—There must be a new trial. The action was for work and labour. The defendant paid money into court. The county court judge held that that admitted that something was due on every item for work and labour. The case of *Stevenson v. Corporation of Berwick* (1 Q. B. 154), cited by my lord, shews that that is not so. By the payment into court a cause of action is admitted, but not every item of the account. New trial ordered.—COUNSEL, Garrett; Mair. SOLICITORS, Waller & Sons; Sisney & Sisney, for Tolhurst, Lovell, & Clinch, Gravesend.

[Reported by J. E. ALDOUS, Barrister-at-Law.]

O'HARA, MATTHEWS, & CO. v. ELLIOTT & CO.—26th January.

PRACTICE—COSTS—TAXATION—REFRESHER FEES—R. S. C., LXV., 27 (48).

This was an appeal—referred by Mathew, J., to the court—from the order of a master refusing to allow refresher fees to counsel in the taxation of the plaintiff's costs. The action was tried before Lawrence, J., at the Guildhall, and lasted for about four hours and a half on the first day and for over five hours on the second day, when it was concluded. Ord. 65, r. 27 (48), is as follows:—"As to refresher fees, when any cause or matter is to be tried or heard upon *viva voce* evidence in open court, if the trial shall extend over more than one day, and shall occupy, either on the first day only, or partly on the first and partly on a subsequent day or days, more than five hours, without being concluded, the taxing officer may allow for every clear day subsequent to that on which the five hours shall have expired the following fees—to the leading counsel from five to ten guineas, &c. The like allowances may be made where the evidence in chief is not taken *viva voce* if the trial on hearing shall be substantially prolonged beyond such period of five hours, to be so computed as aforesaid, by the cross-examination of witnesses whose affidavits or depositions have been used."

It was argued on behalf of the appellant that the meaning of the rule was that a refresher fee might be allowed in respect of any substantial period of time subsequent to the completion of the first five hours; the first five hours, whether completed on the first day or extending into the second, ought to be reckoned as one day, and the period which followed ought to be considered as the commencement of a "clear day subsequent to that on which the five hours expired," although such period was begun and concluded upon the same day of the week as that on which the five hours expired. The respondent's contention—and the decision of the master—was that no refresher fee could be allowed in respect of time spent in the conduct of the case upon the same day of the week as that on which the first five hours expired—"clear day subsequent," &c., meaning "new day of the week subsequent," &c. In support of this view *Walker v. The Crystal Palace District Gas Co.* (39 W. R. 716; 1891, 2 Q. B. 300) was relied on, and on the other side *The Courier* (40 W. R. 336; 1891, P. 355), *Gibbs v. Barrow* (30 SOLICITORS' JOURNAL, 538), *Boswell v. Coaks* (36 W. R. 209, 36 Ch. D. 444), and *Collins v. Worley* (60 L. T. N. S. 748).

The Court (DAY and COLLINS, JJ.) allowed the appeal.

DAY, J.—I think that this case presents a great deal of difficulty, and I am by no means satisfied that we have arrived at the right construction of this rule. But any other construction would lead to so much inconvenience, and would be so inconsistent with the practice of the profession, that I think we are justified in adopting the somewhat subtle, but yet sound construction, which has been suggested by my brother Collins. I think that it avoids the mischief of the construction which was placed on the rule in *Walker v. The Crystal Palace District Gas Co.*, and I shall therefore adopt it. It seems to me that the rule does not exclude the right to a refresher fee when the case has lasted, taking the first and second days together, for five hours, and has on the second day been prolonged beyond that period. The object of the rule was to prevent the allowance of refresher fees when a case began late on one day and ran into an hour or two on the next day, and it makes an attempt to regulate the length of what is to be considered as a day when the case lasts over one day of the week. The rule says, with reference to cases tried on *vivis* evidence in open court, "if the trial shall extend over more than one day, and shall occupy, either on the first day only or partly on the first and partly on a subsequent day or days, more than five hours," that is to say, that the first day is to be a day of five hours, but the five hours may be made out partly on the first and partly on a subsequent day of the week; and there is to be no question of refresher fees until the five hours have run out. After that a refresher fee may be allowed "for every clear day subsequent to that on which the five hours shall have expired." What is meant thereby by "clear day"? I think it means such a clear day as has been mentioned, a day distinct from the day of five hours which has gone before. To enable a refresher fee to be allowed there must be some time occupied after the five hours, but not necessarily on a different day of the week. If a case lasts three hours on Monday and two hours on Tuesday, after the two hours on Tuesday are done time begins to run for a refresher fee. That is the view which was taken by Sir Charles Butt in *The Courier*, and as he points out, the contrary view which was taken in *Walker v. Crystal Palace District Gas Co.* is not easily reconcileable with the second paragraph of the rule, as to cases where the evidence in chief is not taken *vivis*. Therefore, I think that the order of the master must be reversed.

COLLINS, J.—I am of the same opinion. It is difficult to construe this rule so as to give effect to what must have been the intention of its framers. It is, however, at least clear that there must be five hours to start with—representing one day's work. After that it would seem that the right to refresher fees begins. It may be that, if the five hours are completed upon one day, and the counsel are occupied longer than the five hours on that day, it is intended that they should be taken to throw in, as it were, that extra time. I do not say that it is so, but counsel claiming a refresher fee for extra hours upon the first day cannot point to a clear day subsequent to the expiration of the five hours, and it may be that the framers of the rule intended to exclude such extra time upon the first day. But the five hours may be made up of three hours on the first and two on the second day; then extra work may be done upon the second day without counting the five hours; if any of the five hours has to be counted, there is no clear day, because the three hours must be borrowed from the previous day to make up the five; but if, upon the second day, so many hours' work clear of the five hours can be shown, then a refresher fee can be allowed for the extra work done on that day. That construction is supported by the second part of the rule, which provides that "the like allowances may be made" where the hearing is prolonged "beyond such period of five hours, to be so computed as aforesaid." I can see no reason why the measure of time should not be the same in both cases, and I think that is what was intended. It is true that Denman and Wills, JJ., decided otherwise in *Walker v. Crystal Palace District Gas Co.*, but Sir Charles Butt differed from that decision in *The Courier*, and Grantham, J., in *Gibbs v. Barrow*, after consulting with another judge, decided in the sense in which we are deciding, and Chitty, J., in *Collins v. Worley*, took the same view. It appears, therefore, that the weight of authority, as well as common sense, is in favour of the present decision. Appeal allowed.—COUNSEL, *Trevor White; Wilday Wright*. SOLICITORS, *A. M. Bradley; S. W. Riley*.

[Reported by T. R. C. DILL, Barrister-at-Law.]

HOLMES v. MILLAGE—27th January.

PRACTICE—EQUITABLE EXECUTION—RECEIVER, APPOINTMENT OF—SALARY OF FOREIGN CORRESPONDENT OF NEWSPAPER—JUDGMENT CREDITOR—NO ASSETS OF DEBTOR WITHIN JURISDICTION—APPOINTMENT OF RECEIVER.

Plaintiff's appeal from an order of Mathew, J., at chambers, who had refused to make an order at the instance of the plaintiff, a judgment creditor, for the appointment of a receiver by way of equitable execution,

of all sums due and payable, or to become due and payable, by the proprietors of a certain London daily newspaper to the defendant. The affidavits shewed that the action was brought by the plaintiff for money lent, and she had obtained, in June, 1889, a judgment by consent for £500. The defendant is the Paris correspondent of the newspaper, and he resides in France, and he stated that his salary is £8 8s. a week. This sum of £8 8s. is paid to him by a firm of Parisian bankers, who are instructed by the proprietors of the newspaper in London to pay that sum every week to the defendant in Paris. The affidavits shewed that the defendant was liable to be dismissed at a week's notice, and in no event is the salary paid unless he acts for the week as such correspondent. This sum is the only sum he receives from the proprietors of this newspaper, and out of this he supports a wife and five children. The defendant was resident in France, and he had no assets or property in this country which could be made available for satisfying the debt; so that ordinary execution by *s. fs.* would be impossible and useless. Under these circumstances a summons was taken out at chambers by the plaintiff, the judgment creditor, for the appointment of a receiver of this weekly salary of £8 8s. towards payment of the debt. Mathew, J., refused to appoint a receiver, and the plaintiff now appealed. Ord. 50, r. 15, provides that "in every case in which an application is made for the appointment of a receiver by way of equitable execution, the court or a judge in determining whether it is just or convenient that such appointment should be made shall have regard to the amount of the debt claimed by the applicant, to the amount which may probably be obtained by the receiver, and to the probable costs of his appointment." For the plaintiff it was now contended that as all other means had failed to get in the debt a receiver could be appointed to receive this salary. For the defendant it was contended that there was no jurisdiction to appoint a receiver in such a case, and that there was no decided case where under such circumstances a receiver had been appointed. The following cases were referred to: *Westhead v. Riley* (33 W. R. 273, 25 Ch. D. 413), *Re Mirams* (39 W. R. 464; 1891, 1 Q. B. 594), *Fugge v. Bland* (11 Q. B. D. 711), *Re Coney* (33 W. R. 701, 29 Ch. D. 993), *Bryant v. Bull* (27 W. R. 246, 10 Ch. D. 153), *Hamilton v. Brodgin* (W. N., 1891, Feb. 28), *Lucas v. Harris* (35 W. R. 112, 18 Q. B. D. 127).

The Court (DAY and COLLINS, JJ.), held that, as every other remedy had failed, as the defendant was outside the jurisdiction and had no assets within the jurisdiction whereon execution could be levied, and as there was no process known to the law whereby the judgment creditor could obtain the debt except this process of equitable execution by means of the appointment of a receiver, that, under such circumstances, it was, within the meaning of the rule, "just and convenient" that a receiver should be appointed to receive the salary of the defendant, and they ordered the appointment of a receiver accordingly. Appeal allowed and a receiver appointed.—COUNSEL, *Philbrick, Q.C.*, and *Ellis J. Griffith; Firman, Dixon, Weld, & Dixon; Colyer & Colyer*.

[Reported by Sir SHERSTON BAKER, Bart., Barrister-at-Law.]

Solicitors' Cases.

Re BENTINCK (DECEASED), BENTINCK v. BENTINCK—Stirling, J., 25th January.

SOLICITOR AND CLIENT—COSTS—EXECUTORS—LIABILITY FOR COSTS INCURRED IN LIFETIME OF TESTATOR—IMPLIED AGREEMENT TO PAY—STATUTE OF FRAUDS.

This was a summons taken out by the executors of the deceased in the above-named administration action for liberty to pay out of the estate the balance of certain costs incurred under the following circumstances:—The deceased had commenced an action in his lifetime, and in the prosecution of that action his solicitors had done a large amount of work in getting evidence in America and otherwise, and at the time of his death they had a number of documents in their possession for the purposes of the action. Upon the application of the executors the court made an order giving them leave to prosecute the action, and indemnifying them (out of the estate) against the costs, and they continued the employment of the solicitors. The action was unsuccessful, but if it had been successful it would have brought a considerable sum of money into the estate of the deceased. The costs of the action subsequent to the order of revivor had been paid, and the question was, whether the solicitors were entitled to be paid their costs incurred down to that time in full, or only to prove as creditors, it being contemplated that the estate would be insolvent. On behalf of the executors it was pointed out that there was no written agreement within the Statute of Frauds which would make them personally liable for the prior costs, but they submitted to the order of the court. For the solicitors it was contended that the executors were personally liable, on the ground that the court would infer an agreement, under the circumstances, between the executors and the solicitors, and that the consideration for such agreement was giving the benefit of the previous work done and continuing the prosecution of the action, and the case of the *Duchess Dowager of Hamilton v. Incledon* (4 Brown's Parl. Cas. 4); 4 Viner's Abr. 103, c. 20; 11 Vin. 279, c. 53, was relied on.

STIRLING, J., was of opinion that, as a matter of fact, he ought to draw the inference, under the circumstances, that there was an agreement between the executors and the solicitors that the solicitors would prosecute the action on behalf of the executors, and that the executors would pay the costs in question. The solicitors had a lien on the documents collected and acquired by them before the death of the testator for the purposes of the action, and they might have insisted that such lien should be discharged before they handed over the documents to the executors. But with the sanction of the court an arrangement was made by which the action was to be prosecuted, and the order which was made by the

court gave the executors an indemnity out of the assets in respect of future costs, but it did not in terms extend to costs which had been incurred up to the death of the testator. As regarded the costs incurred subsequent to his death there was no question. But the first question was whether there was a sufficient consideration for the contract which, in his lordship's opinion, ought to be inferred from the facts of the case, and the case of *The Duchess Dowager of Hamilton v. Incledon* was an express authority to that effect. Then came the question whether there ought not to be a memorandum in writing of the agreement, so as to satisfy the Statute of Frauds. That was a technical objection, and if the whole of the facts had been before the court when the order giving the indemnity to the executors was made, the court would have taken care to protect the executors and the solicitors who were to continue the action by having a proper agreement entered into. His lordship had no doubt that it was the intention of the order that the action should be prosecuted exactly as if the testator had been living, and he thought it would be a departure from the rule of the court if he were to allow the executors to set up the technical defence. A sufficient case had therefore, in his lordship's opinion, been made out for allowing these costs to be paid in full out of the estate.—COUNSEL, *Grovesnor Woods; Butcher. SOLICITORS, Cunliffe & Davenport; Harper & Battcock.*

[Reported by W. A. G. Woods, Barrister-at-Law.]

Re MAHON & SAYER—C. A. No. 2, 1st February.

SOLICITOR—REMUNERATION—ATTENDANCES—DISCRETION OF TAXING MASTER—SOLICITORS' REMUNERATION ACT, 1881 (44 & 45 VICT. c. 44)—GENERAL ORDER, SCHEDULE 2.

This was an appeal from a decision of North, J., reported ante, p. 13. The case raised a question as to the fees chargeable for "attendances" under schedule 2 of the General Order under the Solicitors' Remuneration Act, 1881. The appellants, who were solicitors, had in their bill of costs charged the respondent, their client, a fee of 10s. each for eighty-three "attendances." The respondent required taxation of the bill, and the taxing master disallowed ten of the attendances altogether, for thirty attendances he allowed 10s. each, and for the remaining forty-three 6s. 8d. each only. The appellants objected (as to some, but not all of the forty-three attendances) to the allowance of 6s. 8d. only, and carried in written objections to the taxation. No objection was raised to the absolute disallowance of ten attendances, or to the allowance of 10s. for thirty attendances. With regard to those of the forty-three attendances as to which they made objection, they said in their objections that those "were ordinary attendances in an ordinary case for which solicitors are entitled to charge 10s. under schedule 2 of the General Order, and it is submitted that, not being an extraordinary case, a taxing master has no discretionary power to diminish such charges, and even if he had, there must be some special reason for the reduction." In his answers the taxing master said: "In the present case many of the attendances were of an extraordinarily simple character, as will be found on reference to the items themselves. In cases of extraordinary difficulty I can well understand the taxing master having discretion to increase the 10s. for an attendance, but I fail to comprehend his having a like discretion to diminish the fee in exceptionally difficult cases. Does it not, therefore, follow that in extraordinarily simple cases the master has power to diminish the 10s. where, in his discretion, he thinks it proper to do so? Unless this be so, is not the second schedule unintelligible?" . . . In taxing costs under the Act (second schedule) it has been the uniform custom and practice of all the masters in the Chancery Division to exercise their discretion in dealing with items of the description comprised in this objection, and the case *Re Reade, Salhouse v. Reade* (33 SOLICITORS' JOURNAL, 219) seems to me not only to justify their custom and practice, but to go much further—for, according to my reading of that case, the master's discretion would seem to include the whole of the items covered by schedule 2." The taxing master accordingly overruled the objections. North, J., affirmed the decision of the taxing master as regarded the "attendances." The solicitors appealed. Schedule 2 to the General Order prescribing the remuneration of solicitors under the provisions of the Solicitors' Remuneration Act, 1881, under the head "Attendances" says, "In ordinary cases . . . 10s." Then there comes a further clause, "In extraordinary cases the taxing master may increase or diminish the above charge, if for any special reason he shall think fit."

THE COURT (LINDLEY, LOPES, and KAY, L.J.J.) dismissed the appeal.

LINDLEY, L.J., said it was unnecessary to hear the respondent. The appeal raised, or was intended to raise, a question of some considerable importance. The important points were, What is an ordinary attendance? and who was to decide what was and what was not an ordinary attendance? His lordship did not know how to say what was an ordinary attendance except by saying that it was an ordinary attendance, or by describing it, as North, J., had done, as a normal fair average case. It was quite possible that sometimes attendances were or might be made when they were unnecessary, and when some other less expensive course ought to be followed, for the sake of charging for attendance, and in such cases the taxing master ought not to allow anything at all. There might be such cases. In the present case what the taxing master had done was to look at each item and to disallow some—quite rightly—and to reduce others—again quite rightly. He had considered each attendance by itself, and so arrived at his decision. He was not bound to state his reasons for disallowing or reducing any item at the time he struck it off or reduced it. He must be prepared to state his reasons at the proper time, but that was not till his taxation was objected to. The appeal must be dismissed.

LOPES and KAY, L.J.J., concurred.—COUNSEL, Sir Horace Davey, Q.C., and R. F. Norton; J. G. Butcher. SOLICITORS, Hyde, Tandy, Mahon & Sayer; Hicks, Arnold, & Moseley.

[Reported by ARTHUR LAWRENCE, Barrister-at-Law.]

SOLICITORS ORDERED TO BE STRUCK OFF THE ROLLS.

27 January—HENRY KINGDON MOSELEY (Ipswich).

27 January—JAMES ROBINSON WILSON (Newcastle-on-Tyne).

LAW SOCIETIES.

SOLICITORS' MANAGING CLERKS' ASSOCIATION.

INAUGURAL DINNER.

As the outcome of the meeting of solicitors' managing clerks held at the Law Institution in August last an association has been formed, entitled the Solicitors' Managing Clerks' Association, and in celebration of the event an inaugural dinner was held on Monday at the Courts Restaurant, Sir HORACE DAVEY, Q.C., taking the chair. Among the guests were Sir Walter G. F. Phillimore, Bart., Q.C., F. O. Crump, Q.C., H. F. Dickens, Q.C., W. C. Renshaw, Q.C., A. G. Marten, Q.C., Richard Pennington (president Incorporated Law Society), *E. Allen, *H. Avis, Regd. Brown, Augustine Birrell, M.P., *R. Bedford, *W. Briggs, J. E. Bankes, *J. G. G. Bagley, *H. Colley, *E. Cairns, *R. Dunn, *F. T. Davies, A. T. Elwes, A. G. Ellis, J. C. Gloster, *J. Giannan, *F. C. Goodchild, T. L. M. Hare, R. A. Harting, H. Hankins, H. Humphreys, F. G. Humphreys, John Hutton, L.C.C., *F. Hutchins, Wingrove Ives, M. I. Joyce, *F. Johnson, *J. C. Jackson, *M. Kelleher, W. T. King, *J. Kemp, W. W. Karlake, F. Laing, John Latey, *J. W. London, G. N. Marcy, John Macdonell, James R. Mellor, Melton Prior, L. D. Powles, H. L. Pemberton, T. J. Pittfield, Herbert Railett, *A. A. Robinson, H. S. Ryland, G. H. Sprott, P. S. Stokes, T. H. Sharp, F. A. Stringer, W. Binns Smith, G. H. Sykes, *A. Turner, *G. True, *G. Thornton, J. A. C. Tanner, J. Tregaskis, E. F. Wesley, W. Lewis West, *J. Wright, *F. Wainwright, J. E. Weld, N. Ward, W. M. Walters, W. Clifford-Weblyn, and E. W. Williamson (secretary Incorporated Law Society). The gentlemen whose names are preceded by an asterisk are members of the council.

The health of "The Queen" having been honoured with the customary enthusiasm,

The CHAIRMAN proposed the toast "Success to the Association." He observed that they were met on the occasion of the first dinner of the Managing Clerks' Association, and he was extremely obliged to those gentlemen who had asked him to preside. Without saying that there were not many people more qualified to express their thanks and gratitude to the managing clerks for the assistance they had derived in transacting their business, he still thought there were not many who had a better right than he to express what they owed to the managing clerks of this city. In the course of his work, both as a junior and also as a leader, he could only say that he had been in the highest degree indebted to the managing clerks on account of the skill and industry with which cases were prepared. The clerks came and saw the barrister at consultation and in the courts, and he did not hesitate to say that he was sure everyone who had had to argue a difficult case would bear him out in saying that more than half the success which might result was due to the skill and care with which the case had been prepared by the managing clerk who had charge of it. That being so, he thought it was quite right that the managing clerks should form themselves into an association. He was not going to say that the managing clerks had enemies, he was not going to say they had any ground for panic or apprehension, but he did say this, that in these days it behoved every class of people who had community of interest to bind themselves into an association to protect that community of interest. He was not for himself afraid that the services which the managing clerks performed, particularly for London, would be lost sight of—the services given by the managing clerks, not only to their employers and the clients of their employers, but to the counsel whom they instructed. These deserved the highest recognition, and he was glad for his part that the managing clerks had formed themselves into an association, the object of which was "to protect" in the first instance, "and advance the interests of solicitors' managing clerks," secondly, "to encourage among them the interchange of opinions on questions of importance to the legal profession." We were living in a democratic age, and they might depend upon this, that no class of people would preserve their rights in this democratic age unless they were of a mind to make their views heard in whatever quarters they could. He thought that law reformers and those who desired to bring the practice of the law more into union and sympathy with the general wishes of the community would welcome any practical advice from a body so experienced as the managing clerks of this metropolis. But there was a further object for which they were associated, and this was "to promote their unity socially and professionally," and in the fourth place, "for all or any of such objects to adopt such measures, e.g., by lectures, discussions, and otherwise, as the council may from time to time deem expedient." We were social beings and we desired to meet socially, and he thought we knew each other and liked each other better than we could do by meeting a hundred times in the purloins of Lincoln's-inn or even the sublime courts. Therefore he welcomed the birth of this association. He could not give them its history, for it had none, but he hoped his successor at the next dinner, for he trusted this would be an annual entertainment, would be able to give those present a flourishing account of the success of the association during the ensuing year. So far from its advent until now it might have been considered to have been in its infancy, but it had done well during its short existence. It had a very satisfactory number of members, and he trusted that number would yet be considerably increased. He hoped also that the numbers who met on these festive occasions once a year would continue to

grow; whilst the members would meet from time to time to discuss those questions which interested them all, and interested the community also, with equal advantage both to themselves and to the public. And he felt sure that much good would be the result of the formation of the association. It would be a good thing for the members socially, because they would learn to know each other, and they might depend upon it that, if they met with one another in this kind of entertainment and in this way, they would think more kindly of each other—a fact which he had proved from his own experience. His companions at the bar had always been his closest personal friends, and his hearers might depend upon it that they would not suffer from meeting the gentlemen with whom they were brought into contact at judges' chambers and elsewhere in the way of business around a table such as they sat at to-night. The association had to prove itself strong and its right to exist, and it behoved every member of the association to do the utmost he could to further its interests, and to shew that it was an institution worthy of the support both of the legal profession and the public.

The toast was drunk upstanding.

Mr. E. CAIRNS responded to the toast. He observed that the occasion which gave rise to the meeting held at the Incorporated Law Society's hall last August was perhaps known to some of those present. The meeting was called because of a rumour of a projected rule for the exclusion of managing clerks from audience before the judges and chief clerks and the masters at chambers, an audience to which the managing clerks thought, and rightly thought, that they were entitled. The rumour got about, and inasmuch as it was not the first time that such a rumour had been heard of, but perhaps the second or possibly the third, and it was known that the projected rule had got as far as to be printed, it was thought by the managing clerks that it behoved them to meet together and consider their position. The Council of the Incorporated Law Society were so good as to grant the use of their hall for the meeting, and something like 350 managing clerks attended. Such a meeting had not been paralleled he believed previously in the history of the legal profession. At that meeting it was resolved that they should form an association to be called the Solicitors' Managing Clerks' Association, the outcome of which was the banquet to-night. They as managing clerks only desired to place themselves very modestly before the profession and the public generally so far as they were at liberty to protect themselves, and they suggested two or three things with reference to their position. First of all they suggested that they were a numerous body, and taking the practitioners in London alone he thought he was safely within the limits when he said they did not number less than a thousand, without saying anything with regard to the provinces. Then, as he said in August, they were a recognized body, recognized by statute. It might be a small matter, but they were relieved from serving on juries, and in that respect they were coupled with their principals, because the statute said "solicitors and their managing clerks" should be exempted. He urged that as a point of recognition. Secondly they were occasionally exempted from passing the Preliminary Examination if they had acted as managing clerks for over ten years. He knew that this was debatable ground, and orders in this direction had not been made of late very frequently. They had hopes that in the future they might get this relief more often than had been the case recently. A third point of recognition was that in the judges' report of August last managing clerks were for the first time mentioned. Mr. Pennington had been good enough to call attention to that at the Law Society's meeting at Norwich, and it was a fact that they came into the judges' report as managing clerks. A third item was that they were an important body, and he wanted to be as modest as he could on this subject. They were often called upon to advise upon very important matters. They often had to take the position of the solicitor to the client, and they had also to imbibe the secrets not only of the client but also of the principal, and he should like to ask any gentleman present to rise if he could and shew him an instance where a managing clerk had ever betrayed such secrets. He therefore ventured to say that they were numerous, recognized, and important body, and he would add this fact, that from their ranks there had been chosen in the past gentlemen of ability, who had filled and were filling important posts in the Law Courts. After the meeting of August a London newspaper had dubbed them "worthy men." Another London newspaper had said that there were few more laborious or onerous positions than that of the managing clerk, and it had called them a "hard-working, capable, and respectable body, well versed in practice, not infrequently good lawyers, and withal not too well paid," and a legal journal commenting upon these remarks had said that they were just. At the August meeting thirty council members were elected by ballot, and a glance at the list would shew that they were representative men. He had had the honour of heading the poll on that occasion, and had therefore been chosen president for the year, and that was the reason he was responding to the toast to-night. There had been numerous meetings of the council, which were uncommonly well attended. They had met to settle the basis of the society and to determine the rules, and he ventured to say these had been carefully drawn. The council had been helped by suggestions from outside members to which they had duly paid attention, and it had been found that the formation of the association had met with approval everywhere, and there had been many expressions of regret that it had not been started sooner. These expressions of approval had been received from both branches of the profession, both from the bar and the so-called lower branch, and also from the officials of the Law Courts. The association had also received offers of monetary assistance, which the council had most respectfully declined. The association desired to be self-sustaining; but if on a future occasion the necessity should arise for the establishment of a reference library fund, or for the establishment of a fund for the institution of lectures, then the council would not forget the very kind

offers which had been made. But to-night they must respectfully decline those offers. Then they were, as the *SOLICITORS' JOURNAL* had called them, "a protective combination," and in this connection he could not but think of the remarks of the chairman as to the necessity for combination in a democratic age. They were in no sense an aggressive combination as regarded their employers; but they were distinctly aggressive as regarded their qualifications. They desired to improve them, they desired to advance them; and as to their status, they meant to maintain and to preserve it. The chairman had referred to the objects 1, 2, 3, and 4 for which the association was distinguished, and he (Mr. Cairns) need not refer to the rules except with regard to the management of the association. It would be seen that under rule 7 no member of the association was to be eligible for election on the council unless he had been a solicitor's managing clerk for five years. It was believed that this would insure the election of men of intellect and practical knowledge, and that it would be a benefit to the association that a councilman should have been for the last five years a managing clerk. But it must not be understood that only men of ten years' standing as managing clerks could become members of the association. By rule 14 it was provided that every managing clerk to a solicitor or firm of solicitors in London or the country who should have been continuously in the profession for ten years, and was not a practising solicitor, should be eligible for membership. The meaning of that was that if there was a man who had been in the law for ten years, not necessarily as managing clerk—he might only have been managing clerk for ten days or weeks—he would be eligible for membership. It was intended by the council to conduct the proceedings in a very lively way, for it was provided that any member of the council who was absent from three consecutive meetings should vacate his seat, and this it was intended to act up to most stringently. Dummies were not wanted upon the council. The council would meet six times a year, which would prevent them from becoming inactive, whilst the subscription was the modest sum of 10s. 6d. annually, which fell within the limits of the resources of every managing clerk. He thought the association justified its existence, and that the members were banded together for desirable objects. He would not overlook the fact of the social aspect of the association. At the August meeting Mr. Wright had called attention to the fact that he saw hundreds of managing clerks he had not recognized as managing clerks until he saw them there. He (Mr. Cairns) had said then, and he repeated it, that the judges were their good friends. They had evidence of it now as they had had evidence of it in the past. The officials of the courts were also their good friends. The members of the so-called lower branch also recognized their worth, and heartily supported them in the movement. As the association was honoured by the presence of so many brilliant men he thought it a happy augury for its future. The council believed that membership of the association would be a guarantee of competency as a managing clerk before the officials of the courts. It was believed also that in time practical examinations might be instituted and certificates issued by the association, and that these would be a gauge to the right to audience before the masters, the chief clerks, and the judges, and of recognition as *bona fide* solicitors' managing clerks. The council believed that in the future they would be referred to in changes of procedure as a responsible, practical, and representative body. They believed that the judges had often been at a loss as to making inquiry in the right quarter for assistance or advice or suggestions with reference to rules, and it was hoped that in the future the association might be referred to. Many of the members had attained to a high and valued position, many of them were men well advanced in life, and the objects of the association were not so much concern for those in the more advanced position as to help those who were following them. It was the earnest wish of those to see the younger men advance themselves, and they trusted that these would soon see it was the best thing for them to come under the wing of the association and get the benefits it was hoped to hold out. Numerous applications had already been received for membership, not only from London but from the country, and they were expected to come in yet more rapidly.

Mr. F. T. DAVIES proposed the health of "The Visitors," observing that it had been his honour, and indeed great privilege, to invite the whole of the guests on this occasion, and it had been a very great pleasure to know that, with one exception, everyone invited had responded to the invitation. Sir Horace Davey had received him so kindly, and spoken so highly of the association, that there could be no doubt that, as chairman, they had the right man in the right place. Then they had among them the president and past president and the secretary of the Incorporated Law Society, and it said much for the prosperity of the association that they had such helpers. Probably every solicitor and barrister, and he hoped every solicitor's clerk, had read Mr. Pennington's admirable speech at Norwich last year when he referred to managing clerks as "that numerous and worthy body of men who were not admitted," and he (Mr. Davies) asserted that they did their duty to their principals, and wished to act with them and to remain as they had always been, a respectable, and he hoped worthy, body of men. He also referred by name to many other guests present, his remarks being loudly applauded.

Mr. PENNINGTON (president of the Incorporated Law Society) returned thanks. He said they were present, he apprehended, not only to thank the members of the association for the very hospitable entertainment they had given them, but also to express to them their appreciation of the value of the association which had been formed. They were also, he had no doubt, expected to support the association in every way possible. Speaking personally, he did most heartily pledge himself, and he thought he might pledge all the other visitors present, to give all the support in their power to the objects the association had in view, and of which, he might say, he heartily approved. Many years ago he was himself a managing clerk in

Feb. 4, 1893.

an office in which at that time it was the custom only to take gentlemen who had been admitted members of the legal profession as managing clerks. After an interval of some years he had the honour of becoming a member of the firm, of which he was now the sole survivor. Very soon after he had had the honour of occupying this position he found that several of what are called outer office clerks were very much more fit for a different position than that they occupied, and he had felt it was his duty and it was their desert to encourage those gentlemen to the best of his ability to improve their position. He found that several clerks were fit to occupy the position which at that time was occupied by gentlemen who were admitted solicitors and who were managing clerks in the office, and he availed himself of the opportunity of putting them in a higher position, and by-and-bye he was enabled to place them in the position of managing clerks. He had some now who were at the top of the tree and receiving the maximum salary, and who were the most experienced men he had to assist him in his business. He felt it to be his duty, and he thought it should be the duty of every solicitor, if he had a clerk in his office who was capable of occupying a position superior to that which he occupied at the time he entered the office, to promote him in this way, entirely irrespective of the fact that he did not happen to be a solicitor. He himself had always acted upon the rule, and any clerk, however humble, who had come into his office had had an opportunity of advancement to the best position. Without the managing clerks the solicitors of London might shut their doors. They would be utterly incapable of performing the duties which the managing clerks performed for them, and he could not speak too highly of the manner in which these duties were performed, and of the valuable assistance those clerks rendered to solicitors, and also to their clients, for he found that the managing clerk, when he had obtained sufficient knowledge of practice and procedure, was able to advise clients, and to advise them properly. In matters of practice and procedure he relied, to a great extent, upon his managing clerks. Therefore, having been a managing clerk for many years, feeling as he did how worthy managing clerks were, he need hardly say how heartily he sympathized with the association. However unworthy, he (Mr. Pennington) was for the moment the representative of a very great profession. He felt the responsibility of the position very much, and that he ought strongly to advocate the claims of the managing clerks, who had not been admitted, before the profession at large, and he would not fail upon the first opportunity to bring the incidents of the evening to the notice of those over whom he had the honour to preside at the Law Institution. Referring to the rumour as to depriving the managing clerks of the right of audience, he said he had not thought at the time of the meeting in August that the managing clerks would come to any harm, and he had been since confirmed in his views. The managing clerks had been distinctly recognized in the judges' report—they had been mentioned by name, and he thought they might go on in the full confidence that no alteration in practice would be made which would exclude the managing clerk from doing what he did so effectually, representing his principal in the court itself and in the offices of the High Court.

Mr. A. A. Robinson proposed the health of the chairman, which was drank upstanding and with enthusiasm.

The CHAIRMAN, in acknowledging the compliment, said he saw around him so many faces that he recognized from his earliest days at the bar, men who had befriended him when he wanted a friend, supported him when he wanted support, that he would not be doing his duty if he did not recognize their merits, and the way they performed the duties intrusted to them. There was no sweeter flattery he could receive than to be appreciated by those who had known him from the time when he was a struggling junior to the present day, and to know that in his career at the bar he had earned the confidence of those engaged in the cases with which he had had to deal.

Mr. M. KELLERHEIM gave the toast "The Host and the Dinner Committee," which was received with musical honours, and

Mr. DAVIES briefly responded.

Vocal and instrumental music was furnished by several of the guests during the evening, and amongst those contributing to the entertainment was Mr. Melton Prior, who gave one of his experiences as a war artist for the *Illustrated London News*.

LAW STUDENTS' JOURNAL. INCORPORATED LAW SOCIETY.

INTERMEDIATE EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Intermediate Examination held on the 12th of January, 1893:—

Adams, Richard Skelton
Alcock, James
Alder, Charles Herbert Lawrence
Aldridge, Thomas
Arden, Christopher
Atchley, Edward Herbert
Bagnall, William Herbert, B.A.
Balleny, David Henry Comyn
Barlow, Edward
Barlow, Samuel Joseph
Barnett, Harold Durracott Morris
Beaven, John
Bickley, Edward Robert

Bigg, William Edward, B.A.
Blacker, William Stewart
Blount, George Hugh, B.A.
Boucher, Humphrey Bowen Trevyan
Bowman, Thomas
Chaplin, Allan Nugent
Chester, John Woodroffe
Child, John Faulkner, B.A., LL.B.
Clark, Robert James
Coggon, Richard Randolph
Cohen, David
Craven, Campbell John

Crook, Arthur Henry
Cross, Edward Peel
Cuddon, Matthew George Edward
Davies, Claud Ralph
Davie, Charles Christopher, LL.B.
Dickson, James Husband
Drury, Garforth
Edisbury, Stanley Dutton
Fitz-Hugh, Godfrey
Forward, William Bryan
Gardiner, John
Gittins, Frederick
Gowing, Herbert Manley
Gurney, Arthur Smeeton
Hatt, Edwin Thomas
Hayes, Samuel
Hope, Sydney Herbert
Hussey, George Hammond
Jenkins, Robert Montague
Jones, Charles Philip
Jones, Clement Thomas
Kendall, Alfred
King, Edward Hyde Bailey
Lavington, Henry Hugh
Lawry, William Dennis
Lee, Myer Barnett
Le Fleming, Edward Ralph
Lewis, George, B.A.
Lloyd, Charles Owen
Marten, Frank Richard
Merrick, William
Morris, John Charles
Nellist, William
Nicholson, James Hudson

Fettigrew, Thomas Joseph
Phillips, Thomas Louis
Poore, Roger Alvin
Potter, George William
Preston, Charles Guy
Ratcliffe, Frederick James
Reid, William Allan
Rider, Edward Percy
Sherrard, George Clifton, B.A.
Sherwin, Robert Walter
Simpson, Arthur Ernest
Singleton, Arthur John
Smith, Louis Hilary Shore, B.A.
Sowton, John Thorold
Spencer, Thomas
Stedman, Francis Robert
Stewart, Archibald William Shaw
Summerfield, Henry
Taylor, Harry Wallis
Taylor, Reginald Rowland
Thomson, Thomas Weldon
Thomson, William Percy
Tickle, Albert Edward
Tilston, William Beresford
Tremayne, Lawrence John
Turner, George Alfred Webster
Watkins, George Thomas
Wells, Robert Beman
Williams, Jenkins Rees
Wilson, Frank Hebdon
Worrell, Albert Mills
Worthington, Herbert Walter
Wright, Charles William

FINAL EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Final Examination held on the 10th and 11th of January, 1893:—

Ackerley, Henry Gordon
Allen, Maurice
Allen, Percival Wallis, B.A.
Armstrong, Frank
Aste, Frank William
Atkinson, Thomas Lawrence
Atter, James
Bainton, Henry William Eddison
Barker, Henry Shelley
Barne, Henry Pearsey Lewis
Bayley, Arthur
Baynes, Thomas Godfrey
Berryman, Frederick
Bertram, Julius, B.A.
Boiton, John William
Booth, Thomas Dixon
Bowerman, Edward George
Bowker, Henry Francis
Briggs, Arthur
Brown, James Mellor
Bruce, Gerald Trevor
Burnett, Harry Cleather, B.A.
Chambers, Percy Holland
Champion, Frederick Cecil Gurney
Cope, Francis John
Corbett, Edward Corles
Cundall, Alfred William
Davies, Myles Fenton, B.A.
de Jersey, Basil Harvey, B.A.
Desborough, Montague William
Dixon, Arthur Buckland
Dodd, Charles Henry
Dunlop, Robert William Layard
Eastwood, James Arthur
Eldridge, Ernest Herbert
Ellis, Walter Angus, B.A.
Emson, Charles Herbert, B.A.
Fell, Basil Haig, LL.B.
Field, Joshua Lealio
Fittall, Robert John
Fox, Herbert Hamilton
Freeland, Edward Fricker
Gait, John Clarke
Garden, Huntly Charles, B.A.
Gaskell, Walter
Graham, Sidney Henry
Gush, George Elgood
Hall, Harry
Hall, James Robert
Hamilton, Constantine de Courcy
Hancock, Robert John
Harbottle, John Hume
Hawke, Francis Samuel
Henry, Charles Granville

Schmidt
Scott
Serge
Sharp
Simon
Simp
Slaug
Smith
Steph
Steve
Store
Strat
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Th
NOT

N. EASTERN.
NORTHERN.
OXFORD.

MIDLAND.

N. WALES,
CHESTER,
AND
WIRRAL.

S. WALES,
AND
WORCESTER.

WINTER

Schmettau, Charles Adolf
Scott, Walter
Sergeant, Walter Holroyd
Sharp, John Brudenell
Simons, Frederic Dyke Sydney
Simpeon, James John
Slaughter, Charles William
Smith, Casson Perrott
Smith, Harry Partridge
Stephens, Henry William
Stevens, Howard Eustace
Storey, William
Stratton, Henry Eldridge
Tallent, Arthur Thomas, B.A.
Taylor, Walter Henry
Taylor, Alan Reed

Taylor, Harry Alfred
Theesiger, The Hon. Percy Mansfield
Thirby, Edwin Harris
Thompson, Alfred Henry
Tillet, Henry Ellis Turner
Turnbull, Thomas
Turner, John Mayor Burrow
Turner, Walter
Vinter, Ernest
Walton, John
Whiston, William Reginald Harvey
Wickes, George Boyd
Willson, Christopher
Woodhead, Ernest Edwin
Worthington, Walter
Wright, William

COURT PAPERS. CIRCUITS OF THE JUDGES.

The LORD CHIEF JUSTICE OF ENGLAND and Mr. Justice HAWKINS will remain in town.

NOTICE.—In cases where no note is appended to the Names of the Circuit Towns both Civil and Criminal Business must be ready to be taken on the first working day; in other cases the note appended to the name of the Circuit Town indicates the day before which Civil Business will not be taken. In the case of Circuit Towns to which two Judges go there will be no alteration in the old practice.

WINTER ASSIZES, 1893.	S. EASTERN.	HOME.	WESTERN.	N. WALES, AND CHESTER.	NORTHERN.	OXFORD.	MIDLAND.	S. EASTERN.
Commission Day.	Follett, B.	Mathew, J.	Mathew, J.	Cave, J.	Williams, J.	Bowen, L.J.	Dwy, J.	Grantham, J.
Monday, Feb. 6	7							
Tuesday	8							
Wednesday	9							
Thursday	10							
Saturday	11							
Monday	12							
Wednesday	14							
Thursday	15	Huntington						
Friday	16							
Saturday	17	Cambridge						
Monday	18							
Tuesday	19							
Wednesday	20							
Thursday	21	Norwich						
Friday	22							
Saturday	23							
Monday	24							
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Wednesday	26							
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Saturday	29							
Monday	30							
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Saturday	28							
Monday	29							
Tuesday	30							
Wednesday	31							

SUPREME COURT OF JUDICATURE.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	APPEAL COURT No. 2.	Mr. Justice CHIFFY.	Mr. Justice NORTH.
Monday, Feb. 6	Mr. Clowes	Mr. Carrington	Mr. Farmer
Tuesday	7 Jackson	Lavie	Rolt
Wednesday	8 Clowes	Carrington	Farmer
Thursday	9 Jackson	Lavie	Rolt
Friday	10 Clowes	Carrington	Farmer
Saturday	11 Jackson	Lavie	Rolt
	Mr. Justice STIRLING.	Mr. Justice KEEKWICH.	Mr. Justice HOWER.
Monday, Feb. 6	Mr. Pemberton	Mr. Bea	Mr. Leach
Tuesday	7 Ward	Pugh	Godfrey
Wednesday	8 Pemberton	Bea	Leach
Thursday	9 Ward	Pugh	Godfrey
Friday	10 Pemberton	Bea	Leach
Saturday	11 Ward	Pugh	Godfrey

LEGAL NEWS.

OBITUARY.

The death is announced of Mr. WILLIAM HOUSMAN HIGGIN, Q.C. He was called to the bar in 1848, and joined the Northern Circuit. He became a Queen's Counsel in 1868, and was shortly afterwards appointed chairman of quarter sessions for Salford Hundred. He was also chairman of the Preston Quarter Sessions and recorder of the Preston Borough Court.

APPOINTMENTS.

At a pension held on the 26th of January, Master JOHN ROSE was elected Treasurer of the Honourable Society of Gray's-inn for the ensuing year, in succession to Master Walter D. Jeremy, whose term of office will expire on the 10th of April, 1893.

CHANGES IN PARTNERSHIPS.

DISSOLUTION.

ALFRED FIELDER and CHARLES PERCY FIELDER, solicitors (Fielder & Fielder), 58, Lincoln's-inn-fields, London. Dec. 29. The said Alfred Fielder alone will continue the said business at the said address, under the same style or firm. [Gazette, Jan. 31.

INFORMATION WANTED.

THOMAS WEATHERALL SAMPSON, late of 376, Camden-road, Holloway, in the county of Middlesex, deceased.—Any person who can give any information that may lead to the discovery of a will of the above-named deceased is requested to communicate with Messrs. Barnes & Bernard, solicitors, 11, Finsbury-circus, E.C.

GENERAL.

Lord Justice Kay returned to his judicial duties on Monday.

In a case before Mr. Justice Cave and a special jury on Tuesday the learned judge remarked to counsel: "What you are proposing to do reminds me of a case where the plaintiff called the defendant to prove his case. The defendant's evidence proved the contrary, and the plaintiff wished to address the jury on the ground that the defendant was a notorious liar."

On reserving judgment in a case on Wednesday, says the *Times*, Mr. Justice Vaughan Williams said the more often cases of this kind came before him the more apparent it was that the time must soon come when private liquidations conducted by debenture-holders would be an impossibility.

On Tuesday week Sir WHITTAKER ELLIS sold by auction at the Mart Nos. 24, 25, 26, and 27, Cornhill, comprising altogether about 2,500 feet for £113,500, being at the rate of about £45 per foot. In addition to this Sir Whittaker sold every other property which he offered—altogether 15 lots—at good prices, and the auction season has thus opened most auspiciously.

The *Standard* says that Lord Justice Bowen has been selected to go on circuit to Warwick and Birmingham in place of Mr. Justice Wright, who will remain in town to try chancery actions. It is some years since a Lord Justice was one of the assize judges, and the present arrangement has been rendered possible by the forward state of business in the Courts of Appeal.

The London and Lancashire Fire Insurance Co. announce that the Forged Transfers Acts, 1891 and 1892, have been adopted and made applicable to the company, and that compensation will be made out of the funds of the company for any loss arising from the transfer of any stock or security, in pursuance of a forged transfer, or of a transfer under a forged power of attorney, and that no charge will be made in respect thereof.

It is stated that the recent appeal to members of the bar and the law students to join the ranks of the Inns of Court Rifles, and so prevent the threatened reduction from battalion form on the 1st of April, is already producing very satisfactory results. Since the meeting summoned by the treasurers and benchers of the four Inns of Court in Lincoln's-inn hall on the 21st ult. the recruiting has been very brisk, and it is believed that before Easter, when Col. Cecil Russell proposes to have the corps out with the South London Brigade, the numbers will have reached a point which will remove all fear for the future of the battalion.

The *Daily Telegraph* says that the prolonged delay by the Judicial Committee of the Privy Council in regard to the contempt of court case in the Bahamas arises, it is believed, from differences of opinion among the judges, which to some extent manifested themselves at the hearing. These differences appear to be, in the first place, as to whether the letter published in the newspapers was a contempt of court at all; but the main point is whether the Sovereign has the power to interfere, so as to release a person committed for contempt by a judge. There have already been two meetings of the Judicial Committee to consider these questions since the hearing, the last being a fortnight ago. [The decision was announced on Thursday.]

The *Estates Gazette* publishes a return of land sold at the London Auction Mart during the past three years, from which it appears that there has been a decrease in the extent of land sold during 1892 as compared with the two years preceding; but, although the acreage has fallen short, yet it is not so with the prices realized. For instance, the average price realized for land in England in 1891 was £43 per acre, while for the year just passed it was some £5 more and also an increase of £3 per acre on the year 1890. Kent stands most prominent with the amount of land disposed of; but this is mainly due to what we might safely call the largest sale of the year—namely, the Eastwell Park Estate of about 6,000 acres, which alone brought nearly a quarter of a million sterling. There is also a noticeable increase in the number of acres disposed of in Devon and Essex. The latter county made the lowest average of any land disposed of during the year, being about 25 1/2s. per acre, which was paid for a farm of some 534 acres near Southminster; but there are several other counties where land was sold much under £10 the acre.

BIRTHS, MARRIAGES, AND DEATHS.

MARRIAGE.

RANNIE—LEE.—Jan. 26, at the parish church, Freshwater, Isle of Wight, David Watson Rannie, of Conheath, Dumfriesshire, N.B., and of the Inner Temple, barrister-at-law, to Theresa, second daughter of the late Rev. L. Melville Lee, Rector of Bridport, Dorsetshire.

DEATH.

LEWIS.—Jan. 28, at 17, Highbury-crescent, after a long illness, William Lyndhurst Lewis, solicitor, aged 32.

WARNING TO INTENDING HOUSE PURCHASERS & LESSERS.—Before purchasing or renting a house have the Sanitary arrangements thoroughly examined by an expert from The Sanitary Engineering & Ventilation Co., 65, next the Meteorological Office, Victoria-st., Westminster (Established 1875), who also undertake the Ventilation of Offices, &c.—[ADVT.]

WINDING UP NOTICES.

London Gazette.—FRIDAY, Jan. 27.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

GIPPSLAND PROPRIETARY CO., LIMITED.—Creditors are required, on or before Feb 23, to send

BANKRUPTCY NOTICES.

London Gazette.—FRIDAY, Jan. 27.

RECEIVING ORDERS.

ALEXANDER, ROBERT WILSON, Meo's Brace, Salop, Provision Broker Shrewsbury Pet Jan 24 Ord Jan 24 APPS, JAMES, Shifnal, Shropshire, Boot Maker Brighton Pet Jan 23 Ord Jan 23 BARRETT, ROBERT, and WILLIAM BARRETT, Newmarket, Upholsterers Cambridge Pet Jan 24 Ord Jan 24 BECKERIDGE, WILLIAM, WEMMOUTH, Lostwithiel, Cornwall, Saddler Truro Pet Jan 24 Ord Jan 24 BEST & CO., Great Charlotte st., Blackfriars rd, Auctioneers High Court Pet Jan 5 Ord Jan 23 CATT, JAMES RANDALL, Lower Walmer, Kent, Licensed Victualler Canterbury Pet Jan 25 Ord Jan 25 CHISHAM, THOMAS BOWSER, Darlington, Labourer Stockton on Tees and Middlesborough Pet Jan 24 Ord Jan 24 COOPER, MERVIN EDWARD, and ERNEST LEIGHTON, Accrington, Grocer Blackburn Pet Jan 18 Ord Jan 25 FRICKER, HERBERT THOMAS, Kingston on Thames, Timber Merchant Kingston, Surrey Pet Jan 23 Ord Jan 23 GREEN, JOHN, Oundle, Northamptonshire, Tailor Peterborough Pet Jan 16 Ord Jan 25 GWILYNN, MOSES, Penrice, Swansea, Licensed Victualler Swansea Pet Jan 3 Ord Jan 23 HANSON, FREDRICK, Cable st, Clothier High Court Pet Jan 20 Ord Jan 23 HEWETT, WILLIAM, Copthall chmbs, Throgmorton st, Outside Stockbroker Court of Appeal in Bankruptcy Pet July 23 Ord Jan 18 ISAAC, JOSEPH, Mare st, Hackney, Fruiterer High Court Pet Jan 25 Ord Jan 25 LIVINGSTON, MARGARET, Aston, Warwickshire, Grocer Birmingham Pet Jan 25 Ord Jan 25 KING, F W, Sleaford, Lincs, Miller Boston Pet Dec 21 Ord Jan 25 MARTIN, THOMAS STEPHEN, Plymouth, Commission Agent East Stonehouse Pet Jan 24 Ord Jan 24 NIX, THOMAS, Arnold, Notts, Builder Nottingham Pet Jan 24 Ord Jan 24 PAINTER, HENRY (jun.), Lowestoft, Smaek Owner Gt Yarmouth Pet Jan 25 Ord Jan 25 PINDER, GEORGE, West Hartlepool, Circus Proprietor Sunderland Pet Jan 21 Ord Jan 21 ROBLEY, THOMAS, Scarisbrick, Kirkoswald, Lancashire, Farmer Carlisle Pet Jan 23 Ord Jan 23

TERRILL, JOHN, Hayle, Cornwall, Builder Truro Pet Jan 25 Ord Jan 25 TURNER, CHRISTOPHER, Rawtenstall, Lancs, Joiner Blackburn Pet Jan 24 Ord Jan 24 WAKER, WILLIAM HENRY, Tavistock, Devon, Farmer East Stonehouse Pet Jan 20 Ord Jan 20 WALKER, JESSE, Nottingham, Commercial Traveller Nottingham Pet Jan 25 Ord Jan 25 WARD, JOHN, Kentmere, Westmrid, Farmer Kendal Pet Jan 23 Ord Jan 23 WILKINSON, GEORGE, York, Tailor York Pet Jan 24 Ord Jan 24 WILKINSON, MOSES, Halifax, Printer Halifax Pet Jan 23 Ord Jan 23 WILLIAMS, FRANK HAROLD, Cardiff, Solicitor Cardiff Pet Dec 17 Ord Jan 20 WILLIAMS, JOHN, Tanycelyn, Llanddoget, Denbighshire, Farmer Portmadoc and Blaenau Festiniog Pet Jan 23 Ord Jan 23 WILLS, EDWARD DISTIK, Rhyl, Refreshment house Keeper Bangor Pet Jan 25 Ord Jan 25 WOODWARD, WILLIAM, Dewsbury, out of business Dewsbury Pet Jan 21 Ord Jan 21

The following amended notice is substituted for that published in the London Gazette, Nov. 15:—

FERRERS, MANFRED, Brighton, Commission Agent Brighton Pet Nov 11 Ord Nov 11

The following amended notice is substituted for that published in the London Gazette of Jan. 10:—

HEAP, JOHN WILLIAM, Manchester, Manufacturer's Agent Manchester Pet Nov 24 Ord Jan 6

ORDERS RESCINDING RECEIVING ORDERS.

HITCH, JOSEPH HENRY, Eling, Southampton, Clerk in Holy Orders Southampton Recd Ord July 22, 1892 Recd Jan 25

The following amended notice is substituted for that published in the London Gazette of Jan. 24:—

LEUTNER, ALBERT, Greed lane, Patente High Court Recd Ord Dec 24, 1892 Recd Jan 17

FIRST MEETINGS.

ALEXANDER, ROBERT WILSON, Meo's Brace, Salop, Provision Broker Feb 7 at 11 Off Rec, Talbot chmbs, Shrewsbury

their names and addresses, and the particulars of their debts or claims, to Sanderson & Co, 46, Queen Victoria st, Maid of Erin SILVER MINES, LIMITED—Creditors are required, on or before Feb 14, to send their names and addresses, and the particulars of their debts or claims, to John Thompson Graham, 43, Threadneedle st, Slaughter & May, Austin Friars, solors for liquidator

WATTS & OLDHAM, LIMITED—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts or claims, to H. M. Herapath, 40, Royal pk, Clifton, Bristol, Jacques & Sons, Bristol, solors for liquidator

COUNTY PALATINE OF LANCASTER.

LIMITED IN CHANCERY.

BRYNKNALTY COLLIERIES, LIMITED—Pet for winding up, presented Jan 23, directed to be heard before the Court at St George's Hall, Liverpool, on Feb 6. Field & Co, Liverpool, solors for petitioners. Notice of appearing must reach the abovenamed not later than 6 o'clock in the afternoon of Feb 4

FRED WATTS, LIMITED—Pet for winding up, presented Jan 16, directed to be heard before the Vice Chancellor at St George's Hall, Liverpool, on Monday, Feb 6. Shuttleworth & Cummins, Liverpool, solors for petitioners. Notice of appearing must reach the abovenamed not later than 2 o'clock in the afternoon of Feb 4

FRIENDLY SOCIETIES.

SUSPENDED FOR THREE MONTHS.

HEARTS OF OAK LODGE, Friendly Society, Gardeners' Hall, Prudhoe st, North Shields. Jan 24

SUTTON MOF BURIAL SOCIETY, Farmers' Arms Inn, Bold rd, Sutton, St Helens, Lancaster Jan 24

WATER LILY LODGE, Friendly Society, Gardeners' Hall, Prudhoe st, North Shields. Jan 24

London Gazette.—TUESDAY, Jan. 31.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

JOHN LORD & SON, LIMITED, Leyland, Lancaster—Creditors are required, on or before March 17, to send their names and addresses, and the particulars of their debts or claims, to William Dearden, 60, King st, Manchester. James J. Lambert, Manchester, solor for liquidator.

LONDON PAYBROKING CO., LIMITED—Creditors are required, on or before March 21, to send their names and addresses, and the particulars of their debts or claims, to Rising & Ravencroft, 8, Leadenhall st

SCARBOROUGH WINTER GARDENS, LIMITED—Creditors are required, on or before Feb 23, to send their names and addresses, and the particulars of their debts or claims, to Charles Edwin Bradley, Bar chmbs, Scarborough. Birdsall & Cross, Scarborough, solors for liquidator

FRIENDLY SOCIETIES DISSOLVED.

NEW FALMER AND STANNER FRIENDLY SOCIETY, Falmer, nr Lewes, Sussex. Jan 26

WHICKHAM TRADESMAN'S BENEFIT SOCIETY, Crown Hotel, Whickham, Durham. Jan 27

CREDITORS' NOTICES.

UNDER ESTATES IN CHANCERY.

LAST DAY OF CLAIM.

London Gazette.—FRIDAY, Jan. 27.

STEVENSON, WILLIAM ALLEN, Belgrave, Leicester, Gentleman. Feb 25 Parsons Leicestershire Banking Co, Limited v Johnson, Stirling, J. Willcox, Leicester TALBOTT, THOMAS, Kirkgason Hall, nr Penkridge, Stafford, Farmer. Feb 23. Brassington v Talbott, North, J. Woodhouse, Stafford

BATES, THOMAS, late Gracechurch st, Builder Feb 6 at 12 Bankruptcy bldgs, Carey st BINNET, GEORGE H., Golden Cross Hotel, Charing Cross Feb 6 at 1 Bankruptcy bldgs, Carey st BLADES, THOMAS, Swindon, Willis, Tobacconist Feb 6 at 3 Off Rec, 32, High st, Swindon BULL, EDWARD, Balaam st, Plaistow, West Ham, School Board Teacher Feb 6 at 11 Bankruptcy bldgs, Carey st CLARKE, H H HYDE, St George's sq, Pimlico, Gent Feb 6 at 2.30 Bankruptcy bldgs, Carey st DAWES, DAVID, Kidderminster, Solicitor Feb 8 at 2.45 Ives & Morton, solicitors, Kidderminster DUNNING, CHARLES, Bradford, Grocer Feb 7 at 12 Off Rec, 31, Manor row, Bradford EVANS, RODERICK PHILIP, Pontypridd, Glam, Grocer Feb 6 at 12 Off Rec, Merthyr Tydfil FLACE, WILLIAM, East Hammingford, Essex, Builder Feb 6 at 11.15 Shirehall, Chelmsford FOLEY, HOWARD, Seacombe, Cheshire, Hay Dealer Feb 7 at 3 Off Rec, 35, Victoria st, Liverpool HARVEY, EDWARD, Heath rd, Twickenham, Grocer Feb 3 Off Rec, 35, Temple chmbs, Temple avenue HESLBY, ALBERT HOWARD, Clitheroe, Lancs, Linen Draper Feb 6 at 3.30 Off Rec, Ogden's chmbs, Bridge st, Manchester HODSON, JOSEPH, Hastings, Builders' Merchant Feb 6 at 2.30 Off Rec, 24, Railway app, London bridge HOLKHAM, GEORGE WILLIAM, New Town, Henfield, Sussex, Blacksmith Feb 7 at 12 Off Rec, 4, Pavilion bldgs, Brighton HONYWILL, JOSEPH, Cardiff, Cattle Dealer Feb 7 at 3 Off Rec, 29, Queen st, Cardiff HORSWAILL, WALTER JOHN, Dunbar rd, Forest gate, Baker Feb 3 at 1 Bankruptcy bldgs, Carey st HOW, FREDERICK, GEORGE, Sandy, Beds, Corn Merchant Feb 7 at 11.30 Off Rec, St Paul's sq, Bedford JONES, JOHN WILLIAM, Abercanaid, Merthyr Tydfil, Inn-keeper Feb 6 at 2 Off Rec, Merthyr Tydfil KNOWLES, SIR ROBERT DEVEREUX, Late York ter, York gate, Regent's Park Feb 8 at 2.30 Bankruptcy bldgs, Carey st MALESONE, SAMUEL RICHARD, St Mary at Hill and Billingsgate Market, Fish Salesman Feb 6 at 12, Bankruptcy bldgs, Carey st O'HALLORAN, D'ARCY GARDINER, Princess st, H'mover sq, of no occupation Feb 7 at 12 Bankruptcy bldgs, Carey st

PICKLES, RICHARD, Laisterdyke, Bradford, Joiner Feb 7 at 11 Off Rec. 31, Manor Row, Bradford
 PINE, CHARLES, GALTRE, Gravesend, Licensed Victualler Feb 7 at 2.30 Bankruptcy bldgs, Carey st
 POWELL, ALEXANDER, Liverpool, Auctioneer Feb 6 at 1 Off Rec. 25, Victoria st, Liverpool
 PROUD, WILLIAM, Paddington st, Marylebone, Ladies' Tailor Feb 6 at 2.30 Bankruptcy bldgs, Carey st
 SIME, WALTER DUNNORE, Goswell rd, Wholesale Cabinet Manufacturer Feb 5 at 2.30 Bankruptcy bldgs, Carey st
 STOTT, DAVID, Oxford st, Publisher Feb 5 at 11 Bankruptcy bldgs, Carey st
 THOMAS, DAVID, Morrison, Swansea, Tinman Feb 4 at 12 Off Rec. 31, Alexandra rd, Swansea
 THOMAS, EDWARD, Treforest, Glam., Coal Dealer Feb 6 at 3 Off Rec. Monday Tydfil
 WALKER, DAVID, Newcastle on Tyne, Oil Dealer Feb 8 at 11.30 Off Rec. Pink lane, Newcastle on Tyne
 WARD, JOHN, Kentmere, Westmrid, Farmer Feb 4 at 11 180, Highgate, Kent
 WILKINSON, GEORGE, York, Tailor Feb 8 at 12.30 Off Rec. York
 WILKINSON, MOSES, Halifax, Printer Feb 6 at 11 Off Rec. Townhall chmrs, Halifax
 WOODWARD, WILLIAM, Dewsbury, late Publican Feb 3 at 3 Off Rec. Bank chmrs, Entley
 WYLIE, JOHN, Liverpool, Tailor Feb 6 at 12 Off Rec. 35, Victoria st, Liverpool

ADJUDICATIONS.

APPS, JAMES, Sidlesham, Sussex, Boot Maker Brighton Pet Jan 23 Ord Jan 26
 BARRETT, ROBERT, and WILLIAM BARRETT, Newmarket, Upholsterers Cambridge Pet Jan 23 Ord Jan 24
 BECKERLEG, WILLIAM WENMOUTH, Lostwithiel, Cornwall, Saddler Truro Pet Jan 24 Ord Jan 24
 BLAINE, EDWARD, Ramsden, Holmfirth, nr Huddersfield, Farmer Huddersfield Pet Jan 21 Ord Jan 23
 CHADWICK, TOM, Skipton, Yorks, Butcher Scarborough Pet Oct 27 Ord Jan 26
 CHISHAM, THOMAS BOWSER, Darlington, Labourer Stockton on Tees and Middlesborough Pet Jan 24 Ord Jan 24
 CLAY, W. H., Fenge, Surrey, Tobacconist Croydon Pet Jan 4 Ord Jan 20
 COLEMAN, EDWARD WRIGHT MADDOCK, late Torrington sq, Refreshment Contractor High Court Pet Oct 28 Ord Jan 28
 DESPONTE, FERNAND, the Hop Exchange, Southwark at High Court Pet Jan 7 Ord Jan 23
 ELLIOTT, JOHN, Hastings, Provision Dealer Hastings Pet Jan 20 Ord Jan 23
 ENGLAND, THOMAS, Philypriant, nr Caerphilly, Glam., General Dealer Pontypidd Pet Jan 19 Ord Jan 24
 FOLEY, EDWARD, Sescombe, Cheshire, Hay Dealer Birkenhead Pet Jan 13 Ord Jan 25
 GWILYK, MOSES, Pentre, Swansea, Licensed Victualler Swansea Pet Jan 23 Ord Jan 23
 HARDACRE, WILLIAM WILSON, Bradford, Cooper Bradford Pet Jan 14 Ord Jan 23
 HARKEE, WILLIAM, Exeter Exeter Pet Jan 5 Ord Jan 24
 HEAP, JOHN WILLIAM, Manchester, Manufacturer's Agent Manchester Pet Nov 24 Ord Jan 25
 HEXTOR, ALFRED JAMES, Narford rd, Upper Clapton, Provision Dealer High Court Pet Jan 4 Ord Jan 25
 HILDESEHIM, HERMAN, Manchester, Shipping Merchant Manchester Pet Jan 9 Ord Jan 23
 HULBERT, JAMES, THOMAS ROBBINS, ELLEN BOOKE, and GEORGE BUSH, Kingswood, Glos, Boot Manufacturers Bristol Pet Jan 4 Ord Jan 22
 ISAACS, JONAH, MAR. st, Hackney, Fruiterer High Court Pet Jan 25 Ord Jan 25
 KEAY, JOSEPH, Newport, Salop, Coal Dealer Stafford Pet Jan 16 Ord Jan 23
 LOMAX, ERNEST HERBERT, Beaufort Lodge, East Twickenham Brentford Pet July 1 Ord Jan 24
 MARTIN, THOMAS STEPHEN, Plymouth, Commission Agent East Stonehouse Pet Jan 24 Ord Jan 24
 MASTERS, MARY JANE, Manchester, Dressmaker Manchester Pet Dec 16 Ord Jan 23
 NIX, THOMAS, Arnold, Notts, Builder Nottingham Pet Jan 24 Ord Jan 24
 OLLIER, GEORGE, Nottingham, Cement Merchant Notting-ham Pet Nov 5 Ord Jan 24
 PAINTER, HENRY, the younger, Lowestoft, Smack Owner Great Yarmouth Pet Jan 25 Ord Jan 26
 PARFEE, ARTHUR, High rd, Balsall, Photographer Wals-worth Pet Dec 5 Ord Jan 26
 PROWER, WALTER, Paddington st, Marylebone, Ladies' Tailor High Court Pet Jan 21 Ord Jan 25
 ROBLEY, THOMAS, Scrattonmanwick, Kirkoswald, Cumbria, Farmer Carlisle Pet Jan 23 Ord Jan 23
 STONE, CHARLES, Manchester, Licensed Victualler Manchester Pet Dec 15 Ord Jan 25
 TERRILL, JOHN, Hayle, Cornwall, Builder Truro Pet Jan 25 Ord Jan 25
 TURNER, CHRISTOPHER, Rawtenstall, Lancs, Joiner Black-burn Pet Jan 24 Ord Jan 24
 WAKER, HENRY, Tavistock, Devon, Farmer East Stonehouse Pet Jan 20 Ord Jan 20
 WALKER, DANIEL, Newcastle on Tyne, Oil Dealer Newcastle on Tyne Pet Jan 9 Ord Jan 23
 WALKER, JESSE, Nottingham, Commercial Traveller Nottingham Pet Jan 26 Ord Jan 25
 WARD, JOHN, Kentmere, Westmrid, Farmer Kendal Pet Jan 23 Ord Jan 23
 WILKINSON, GEORGE, York, Tailor York Pet Jan 24 Ord Jan 24
 WILKINSON, MOSES, Halifax, Printer Halifax Pet Jan 23 Ord Jan 23
 WILLIAMS, JOHN, Tan-y-dolyn, Llanddore, Denbighshire, Farmer Portmadoc and Blaenau Festiniog Pet Jan 21 Ord Jan 23
 WOODWARD, WILLIAM, Dewsbury, out of business Dewsbury Pet Jan 21 Ord Jan 21

London Gazette—TUESDAY, Jan. 31.

RECEIVING ORDERS.

AUSTIN, JOHN, Hanley, Milk Seller Hanley Pet Jan 26 Ord Jan 26
 BAKER, THOMAS, Hilderthorpe, Bridlington Quay, Yorks, Hotel Proprietor Scarborough Pet Jan 27 Ord Jan 27
 BARBER, BENJAMIN, Liverdene, Yorks, Beerhouse Keeper Dewsbury Pet Jan 26 Ord Jan 26
 BENNING, CHARLES HERBERT, Wribbenhall, nr Bewdley, Worcs, Farmer Kidderminster Pet Jan 24 Ord Jan 24
 BEVYNS, MORITZ, Longsight, Manchester, Manager Manchester Pet Jan 27 Ord Jan 27
 BULLOCK, WILLIAM HENRY, Warwick, Hatter Warwick Pet Jan 25 Ord Jan 25
 CARLISLE, ABRAHAM, Euston rd, Manager to a Tailor High Court Pet Jan 26 Ord Jan 26
 COAKER, WILLIAM, Gt Canfield, Essex, Farmer Chelmsford Pet Jan 27 Ord Jan 27
 GOULDWELL, EDMUND, Sheffield, Basket Manufacturer Sheffield Pet Jan 26 Ord Jan 26
 CHAMP, ELIZABETH, Eaten st, Belgrave, Court Dressmaker High Court Pet Jan 26 Ord Jan 26
 CROSSLEY, JOHN, Halifax, Butter Factor Halifax Pet Jan 26 Ord Jan 26

DAVIES, MOSES, Liedfond, Llanfyllin, Montgomeryshire, Auctioneer Newtown Pet Jan 27 Ord Jan 27
 DE MATTOES, ALFRED EDWARD, Fenchurton st, Mercantile Clerk High Court Pet Jan 27 Ord Jan 27
 DUNHAM, CHARLES, Kingston upon Thames, Mineral Water Manufacturer Kingston, Surrey, Pet Jan 28 Ord Jan 28
 DUTTON, WILLIAM, Timbersbrook, Buglawton, nr Congleton, Cheshire, Silk Throwster Macclesfield Pet Jan 26 Ord Jan 26

ELLIOTT, JOSEPH, and HENRY ELLIOTT, Cardiff, Ship Chandlers Cardiff Pet Jan 25 Ord Jan 25
 ELLIS, WILLIAM, and ROBERT KIRBY, York, Clothiers York Pet Jan 26 Ord Jan 26
 FINCH, JOHN FRANCIS, Woburn place, Russell sq, late House Agent High Court Pet Jan 26 Ord Jan 26
 FRIEDLANDER, HENRY LESSER, Fells st, Foreign Agent High Court Pet Jan 4 Ord Jan 27
 GIBB, BENJAMIN, Bodlyn avenue, Camberwell High Court Pet Jan 6 Ord Jan 27

GREENWOOD, JAMES, ISAAC SCHOFIELD GREENWOOD, GEORGE GREENWOOD, CHARLES GREENWOOD, and ERNEST GREENWOOD, Heckmondwike, Cotton Doublers Dewsbury Pet Jan 24 Ord Jan 24

GRIFFITH, WILLIAM, Plas Eifion, Criccieth, Carnarvonshire, Lodging house Keeper Portmadoc and Blaenau Festiniog Pet Jan 27 Ord Jan 27

GRUHN, ERNST, Gosfield st, Gt Portland st, Baker High Court Pet Jan 26 Ord Jan 26

HARLEY, GEORGE HENRY AUSTIN, Long lane, West Smithfield, Manufacturer High Court Pet Jan 26 Ord Jan 26

HARLEY, GEORGE HENRY AUSTIN, Long lane, West Smithfield, Manufacturer High Court Pet Jan 26 Ord Jan 26

HARROLD, JULIUS, Austinbridge, Company Promoter Feb 7 at 11 Bankruptcy bldgs, Carey st

BIDWELL, JOHN, Vauxhall, nr Birmingham, Clothier's Foreman Feb 8 at 12 23, Colmore row, Birmingham

BLAKEMORE, JOHN WILLIAM, Smethwick, Staffs, Boot Dealer Feb 16 at 10.45 County Court, West Bromwich

BULLOCK, WILLIAM HENRY, Warwick, Hatter Feb 7 at 10.30 Off Rec. 17, Harford st, Coventry

CATT, JAMES RANDALL, Lower Walmer, Kent, Licensed Victualler Feb 8 at 17 at 10 Off Rec. 75, Castle st, Canterbury

CHRISTIE, THOMAS FREDERICK, Kingston upon Hull, Warehousesman Feb 8 at 11 Off Rec. Trinity house lane, Hull

COOPER, MERVYN EDWARD, and ERNEST LEIGHTON, Acreing-ton, Gresford Feb 8 at 2.30 County court house, Blackburn

CROSSLIN, JOHN, Halifax, Butter Factor Feb 8 at 11 Off Rec. Townhall chmrs, Halifax

ELLIS, WILLIAM, and ROBERT KIRBY, York, Clothiers Feb 9 at 12.30 Off Rec. York

FAWORTH, GEORGE, Middleborough, Milk Dealer Feb 15 at 5 Off Rec. 8, Albert rd, Middleborough

FORTNER, CHARLES JAMES, Neath, Glam., Metal Broker Feb 9 at 12 Off Rec. 31, Alexandra rd, Swansea

FORTY, WILLIAM MICHAEL, Weston super Mare, Managing Director of Rose & Co, Ltd, Weston super Mare Feb 7 at 11 Bristol Arms Hotel, High Bridgewater

GRAINGER, THOMAS, Ancoats Green, Wors., late Grocer Feb 16 at 10.30 County Court, Wors. Bromfield

GREGG, JOHN, Oundle, Northamptonshire, Tailor Feb 10 at 12.15 Law Court, New rd, Peterborough

HART, ERNEST H., Elizadore Club, Haymarket, Club Proprietor Feb 8 at 1 Bankruptcy bldgs, Carey st

HERBERT, MARTY CARTHY, Belgrave Park, Hampstead, Director of Limited Companies Feb 8 at 11 Bank-

ruptcy bldgs, Carey st

IVES, JOE, Alverthorpe, nr Wakefield, late Innkeeper Feb 7 at 11 Off Rec. Bond ter, Wakefield

JOHNSTON, ELIZABETH JANE, Holland pk grange, Schoolmistress Feb 7 at 2.30 Bankruptcy bldgs, Carey st

KING, FRANCIS, William, Stamford, Linns, Miller Feb 9 at 12 Off Rec. 48, High st, Boston

LEAVY, JAMES, the younger, Blackburn, Bedding Dealer Feb 8 at 2 County Court house, Blackburn

MARSH, CHARLES, Kenley, Salop, Farmer Feb 10 at 1 Off Rec. Talbot chmrs, Shrewsbury

MARTIN, THOMAS STEPHEN, Plymouth, Commission Agent Feb 10 at 11 10, Atheneum sq, Plymouth

MATSON, JACOB, Cardiff, Outfitter Feb 8 at 12 Off Rec. 20, Queen st, Cardiff

MILLS, GEORGE BUCHAN, Jarrow upon Tyne, General Dealer Feb 8 at 11 Off Rec. Pink lane, Newcastle on Tyne

PARKER, WILLIAM, Accrington, Joiner Feb 8 at 1.30 County Court house, Blackburn

PARTINGTON, FRANCIS, Darlington, Commission Agent Feb 8 at 2 Off Rec. 8, Albert rd, Middlesbrough

PETCHARD, EDWIN ERIC, Witton, Currier Feb 8 at 12 The Priory, Wrexham

RACE, GEORGE, Stanhope, nr Darlington, Miller Feb 15 at 3 Off Rec. 8, Albert rd, Middlesbrough

THOMAS, EVAN, Llwyndeb, Llansaffronllyn, Cardigan-shire, Hostry Manufacture Carmarthen Pet Jan 26 Ord Jan 26

THOMS, HENRY, Honey lane Market, Cheapside, Wholesale Fitter High Court Pet Jan 9 Ord Jan 26

TILL, J. H. M., Intelligence Department G P O St Martin's le Grand, Clerk High Court Ord Jan 14

URIDGE, WILLIAM HENRY, Challey, Sussex, Farmer Lewes and Eastbourne Pet Jan 26 Ord Jan 26

WALKER, CHRISTOPHER, Manchester, General Fancy Dealer Manchester Pet Nov 16 Ord Jan 26

WALTERS, JOHN RICHARD, Bryn Shop, Cwmduffley, Mon, Grocer Tredegar Pet Jan 23 Ord Jan 26

WATKINS, EDWARD, Newtown, Montgomeryshire, Grocer Nowtow Pet Jan 26 Ord Jan 26

WELLS, FREDERICK, Killisner avenue, Streatham hill, Auctioneer High Court Pet Jan 27 Ord Jan 27

WHEELER, SARAH ANN, Winchester, Laundress Winchester Pet Jan 26 Ord Jan 26

WHITMORE, HORACE, Roxborough rd, Harrow, Journalist High Court Pet Jan 2 Ord Jan 26

WHITE, EDWARD STICKLEY, Smethwick, Staffs, Manufacturor's Clerk West Bromwich Pet Jan 26 Ord Jan 26

WHITMAN, JOSEPH, Hanley, Earthenware Manufacturer Hanley Pet Jan 27 Ord Jan 27

WILLIAMS, E. W., Bury st, St Mary axe, Advertising Agent High Court Pet Dec 9 Ord Jan 26

WOODBERRY, JAMES, Tiverton, Devon, Butcher Exeter Pet Jan 26 Ord Jan 26

WYNN, WILLIAM, Hardwick, Sheffield, Licensed Victualler Sheffield Pet Jan 26 Ord Jan 26

ZUCCHINI, LUIGI, Marlbrough hill, St John's Wood, Provision Dealer High Court Pet Jan 4 Ord Jan 26

The following amended notice is substituted for that published in the London Gazette, Nov 16:—

WHITEHEAD, ALFRED HENRY, Manchester, Soap Manufacturer Manchester Pet Nov 2 Ord Nov 14

The following amended notice is substituted for that published in the London Gazette, Jan. 24:—

HARRIS, FREDERICK WALTER, Hardworth, Staffs, Music Smith Birmingham Pet Jan 21 Ord Jan 21

The following amended notice is substituted for that published in the London Gazette, dated Jan. 27:—

ALEXANDER, ROBERT WILSON, Moles Brae, Hallop, Provision Broker Shrewsbury Pet Jan 7 Ord Jan 24

FIRST MEETING.

APPS, JAMES, Sidlesham, Sussex, Boot Maker Feb 7 at 8 Off Rec. 4, Pavilion bldgs, Brighton

BARRETT, ROBERT, and WILLIAM BARRETT, Newmarket, Upholsterers Feb 19 at 12 Off Rec. 8, Petty Cury, Cambridge

BECKERLEG, WILLIAM WENMOUTH, Lostwithiel, Cornwall, Saddler Feb 7 at 12.30 Off Rec. Boscombe st, Truro

BERRISON, JULIUS, Austinbridge, Company Promoter Feb 7 at 11 Bankruptcy bldgs, Carey st

BIDWELL, JOHN, Vauxhall, nr Birmingham, Clothier's Foreman Feb 8 at 12 23, Colmore row, Birmingham

BLAKEMORE, JOHN WILLIAM, Smethwick, Staffs, Boot Dealer Feb 16 at 10.45 County Court, West Bromwich

BULLOCK, WILLIAM HENRY, Warwick, Hatter Feb 7 at 10.30 Off Rec. 17, Harford st, Coventry

CATT, JAMES RANDALL, Lower Walmer, Kent, Licensed Victualler Feb 8 at 17 at 10 Off Rec. 75, Castle st, Canterbury

CHRISTIE, THOMAS FREDERICK, Kingston upon Hull, Warehousesman Feb 8 at 11 Off Rec. Trinity house lane, Hull

COOPER, MERVYN EDWARD, and ERNEST LEIGHTON, Acreing-ton, Gresford Feb 8 at 2.30 County court house, Blackburn

CROSSLIN, JOHN, Halifax, Butter Factor Feb 8 at 11 Off Rec. Townhall chmrs, Halifax

ELLIS, WILLIAM, and ROBERT KIRBY, York, Clothiers Feb 9 at 12.30 Off Rec. York

FAWORTH, GEORGE, Middlesbrough, Milk Dealer Feb 15 at 5 Off Rec. 8, Albert rd, Middlesbrough

FORTNER, CHARLES JAMES, Neath, Glam., Metal Broker Feb 9 at 12 Off Rec. 31, Alexandra rd, Swansea

FORTY, WILLIAM MICHAEL, Weston super Mare, Managing Director of Rose & Co, Ltd, Weston super Mare Feb 7 at 11 Bristol Arms Hotel, High Bridgewater

GRAINGER, THOMAS, Ancoats Green, Wors., late Grocer Feb 16 at 10.30 County Court, Wors. Bromfield

GREGG, JOHN, Oundle, Northamptonshire, Tailor Feb 10 at 12.15 Law Court, New rd, Peterborough

HART, ERNEST H., Elizadore Club, Haymarket, Club Proprietor Feb 8 at 1 Bankruptcy bldgs, Carey st

HERBERT, MARTY CARTHY, Belgrave Park, Hampstead, Director of Limited Companies Feb 8 at 11 Bank-

ruptcy bldgs, Carey st

IVES, JOE, Alverthorpe, nr Wakefield, late Innkeeper Feb 7 at 11 Off Rec. Bond ter, Wakefield

JOHNSTON, ELIZABETH JANE, Holland pk grange, School-mistress Feb 7 at 2.30 Bankruptcy bldgs, Carey st

KING, FRANCIS, William, Stamford, Linns, Miller Feb 9 at 12 Off Rec. 48, High st, Boston

LEAVY, JAMES, the younger, Blackburn, Bedding Dealer Feb 8 at 2 County Court house, Blackburn

MARSH, CHARLES, Kenley, Salop, Farmer Feb 10 at 1 Off Rec. Talbot chmrs, Shrewsbury

MARTIN, THOMAS STEPHEN, Plymouth, Commission Agent Feb 10 at 11 10, Atheneum sq, Plymouth

MATSON, JACOB, Cardiff, Outfitter Feb 8 at 12 Off Rec. 20, Queen st, Cardiff

MILLS, GEORGE BUCHAN, Jarrow upon Tyne, General Dealer Feb 8 at 11 Off Rec. Pink lane, Newcastle on Tyne

PARKER, WILLIAM, Accrington, Joiner Feb 8 at 1.30 County Court house, Blackburn

PARTINGTON, FRANCIS, Darlington, Commission Agent Feb 8 at 2 Off Rec. 8, Albert rd, Middlesbrough

PETCHARD, EDWIN ERIC, Witton, Currier Feb 8 at 12 The Priory, Wrexham

RACE, GEORGE, Stanhope, nr Darlington, Miller Feb 15 at 3 Off Rec. 8, Albert rd, Middlesbrough

Feb. 4, 1893.

ROBINSON, ALFRED VON DER AHE, High rd, Tottenham, Auctioneer Feb 9 at 12 Off Rec, 95, Temple chambers, Temple avenue	LIVINGSTON, MARGARET, Aston, Warwickshire, Grocer Birmingham Pet Jan 25 Ord Jan 27
SIMS, JAMES, Birmingham, Grocer Feb 8 at 11 28, Colmore row, Birmingham	MATHIAS, STEPHEN, Pembroke Dock, Labourer Pembroke Docks Pet Jan 26 Ord Jan 26
SMITH, CHARLES THOMAS, Moreton Pinkney, Northamptonshire, Innkeeper and Builder Feb 7 at 12 1, St Aldate's Oxford	McCABE, PATRICK ALOYSIUS, West Hartlepool, Joiner Sunderland Pet Jan 27 Ord Jan 27
SMITH, FREDERICK THOMAS BROWTON, late The Grove, Hammersmith, late Grocer Feb 9 at 2.30 Bankruptcy bldgs, Carey st	PARRY, WILLIAM HARRY, late of East Dereham, Norfolk, Watchmaker Norwich Pet Jan 25 Ord Jan 26
STEVENS, WILLIAM, St Albans, Builder Feb 8 at 3 Off Rec, 95, Temple chambers, Temple avenue	REES, WILLIAM EDWARD, Morriston, Swansea, Tinsmith Swansea Pet Jan 25 Ord Jan 25
TAITH, MURARI LAL, Park lane, Geat Feb 9 at 12 Bankruptcy bldgs, Carey st	RONDE, CHARLES HENRY, Middlesborough, Pork Butcher Middlesborough Pet Jan 27 Ord Jan 27
TEAL, THOMAS PARKINSON, Rishworth, nr Halifax, Farmer Feb 8 at 11.30 Off Rec, Townhill chambers, Halifax	SIMS, STEPHEN, Shacklecross, Borrowash, Derbyshire, Nurserman Derby Pet Jan 27 Ord Jan 27
TERRELL, JOHN, Hayle, Cornwall, Builder Feb 7 at 12 Off Rec, Boscombe st, Truro	SMITH, ERNEST SAMUEL, Charlotte st, Portland place, late Licensed Victualler High Court Pet Jan 25 Ord Jan 26
THOMAS, HARRY, Liverpool, Plumber Feb 8 at 12 Off Rec, 35, Victoria st, Liverpool	STEVENSON, ARCHIBALD DENNY, Cowper's et, Cornhill, Mercantile Clerk Greenwich Pet Jan 26 Ord Jan 26
TURNER, CHRISTOPHER, Hawtemstall, Lincs, Joiner Feb 8 at 3 County court house, Blackburn	TRAL, THOMAS PARKINSON, Rishworth, nr Halifax, Farmer Halifax Pet Jan 28 Ord Jan 28
WAKEM, WILLIAM HENRY, Tavistock, Farmer Feb 8 at 11 10, Atheneum ter, Plymouth	THOMAS, EVAN, Llwynbedw, Llanfairtllyn, Cardiganshire, Hosiery Manufacturer Carmarthen Pet Jan 26 Ord Jan 27
WALL, GEORGE, Louth, Draper Feb 9 at 11.30 Room 55, Bankruptcy bldgs, Carey st	URIDOE, WILLIAM HENRY, Chailey, Sussex, Farmer Lewes and Eastbourne Pet Jan 27 Ord Jan 28
WILKINSON, JOHN, Gateshead, Clerk in Holy Orders Feb 8 at 11.30 Off Rec, Pink lane, Newcastle on Tyne	WALTERS, JOHN RICHARD, Cwntillery, Mon, Grocer Tredegar Pet Jan 26 Ord Jan 28
WILSON, JAMES, New Clea, Lincs, Fisherman Feb 8 at 11 Off Rec, 15, Osborne st, Gt Grimsby	WHITELEY, PERCY HERWORTH BEAUMONT, and GEORGE POPPLEWELL, Liversedge, Yorks, Woollen Manufacturers Dewsbury Pet Jan 6 Ord Jan 25
WILTON, CHARLES, St Albans, Carter Feb 9 at 3 Off Rec, 95, Temple chambers, Temple avenue	WHITTAM, JOSEPH, Hanley, Earthenware Manufacturer Hanley Pet Jan 27 Ord Jan 27
WOODS, CHARLES ALCORN, Margate, Brewer Feb 10 at 12 Off Rec, 4, East st, Southampton	WOODBERY, JAMES, Tiverton, Devon, Butcher Exeter Pet Jan 27 Ord Jan 27
WOORELL, WILLIAM, Wiltham rd, Brixton, Clerk to a Marine Insurance Association Feb 8 at 2.30 Bankruptcy bldgs, Carey st	
WRIGHT, MARY ANN, Chertsey, Kent, Laundress Feb 17 at 9.30 Off Rec, 73, Castle st, Canterbury	

The following amended notices are substituted for those published in the London Gazette of January 27:—

HARVEY, EDWARD, Heath rd, Twickenham, Grocer Feb 3 at 3 Off Rec, 95, Temple Chambers, Temple avenue

HOSKINS, WALTER JOHN, Dunbar rd, Forest Gate, Baker Feb 3 at 1 Bankruptcy bldgs, Carey st

ADJUDICATIONS.

ALEXANDER, JOHN, Liverpool, Contractor Liverpool Pet Dec 19 Ord Jan 20	SOLICITOR, admitted 1890, experienced in General Practice, desires Managing Clerkship; country preferred.—Reply X, care of Messrs. Robbins, Billing, & Co., Surrey House, Victoria-embankment, W.C.
AUSTIN, JOHN, Hanley, Milk Seller Hanley Pet Jan 26 Ord Jan 26	WANTED, an experienced Conveyancing and Chancery Clerk in a West-End Solicitors' Office, salary £160.—V., Brown's Advertising Office, 4, Little George-street, S.W.
BAKER, THOMAS, Hilderthorpe, Bridlington Quay, Yorks Hotel Proprietor Scarborough Pet Jan 27 Ord Jan 27	LONDON LL.B., Exhibitor in Roman Law and Jurisprudence, Studentship Holder, Inns of Court, Bacon Scholar, Gray's-inn, &c., Coaches privately for the next Solicitors' Final and Intermediate, Bar Final, and Roman Law and the University.—Address TUTOR, 99, High Holborn.
BARBER, BENJAMIN, Liversedge, Yorks, Beerhouse Keeper Dewsbury Pet Jan 26 Ord Jan 26	COAKER, WILLIAM, Gt Canfield, Essex, Farmer Chelmsford Pet Jan 27 Ord Jan 27
BENNION, CHARLES HERBERT, Wribbenhall, nr Bewdley, Worcs, Farmer Kidderminster Pet Jan 24 Ord Jan 24	CROSBY, JOHN, Halifax, Butter Factor Halifax Pet Jan 26 Ord Jan 26
BEYFUS, MORITZ, Longsight, Manchester, Manager Manchester Pet Jan 27 Ord Jan 27	DAVIES, MOSES, Lledifron, Llanfyllin, Montgomeryshire, Auctioneer Newtown Pet Jan 27 Ord Jan 28
BULLOCK, WILLIAM HENRY, Warwick, Hatter Warwick Pet Jan 25 Ord Jan 25	DE MATTOX, ALFRED EDWARD, Fenchurch st, Mercantile Clerk High Court Pet Jan 27 Ord Jan 27
CARLISH, ABRAHAM, Euston rd, Manager to Tailor High Court Pet Jan 26 Ord Jan 26	DUTTON, WILLIAM, Timbersbrook, Buglawton, nr Congleton, Cheshire, Silk Throwster Maclesfield Pet Jan 26 Ord Jan 26
COAKER, WILLIAM, Gt Canfield, Essex, Farmer Chelmsford Pet Jan 27 Ord Jan 27	ELLIOTT, EDWARD EMANUEL, Lime st, Merchant High Court Pet Nov 28 Ord Jan 27
CROSBY, JOHN, Halifax, Butter Factor Halifax Pet Jan 26 Ord Jan 26	ELLIS, WILLIAM, and ROBERT KIRKBY, York, Clothiers York Pet Jan 26 Ord Jan 26
FINCH, JOHN FRANCIS, Woburn pl, Russell sq, House Agent High Court Pet Jan 26 Ord Jan 27	FOOT, WILLIAM MICHAEL, Weston super Mare, Managing Director of Ross & Co Lin, Weston super Mare Bridgwater Pet Jan 18 Ord Jan 27
FOOT, WILLIAM MICHAEL, Weston super Mare, Managing Director of Ross & Co Lin, Weston super Mare Bridgwater Pet Jan 18 Ord Jan 27	GREENWOOD, JAMES, ISAAC SCHOFIELD GREENWOOD, GEORGE GREENWOOD, CHARLES GREENWOOD, and ERNEST GREENWOOD, Heckmondwike, Cotton Doublers Dewsbury Pet Jan 24 Ord Jan 24
GRIFFITH, WILLIAM, Plas Eifion, Criccieth, Carnarvonshire, Lodging house Keeper Portmadoc and Blaenau Ffestiniog Pet Jan 26 Ord Jan 27	HARRIS, FREDERIC WALTER, Handsworth, Staffs, Music Smith Birmingham Pet Jan 21 Ord Jan 25
GRUHN, ERNEST, Gosfield st, Great Portland st, Baker High Court Pet Jan 26 Ord Jan 26	HARRER, HERBERT VALENTINE, Chester, Commercial Clerk Chester Pet Jan 11 Ord Jan 28
HARVEY, WILLIAM, Lincoln, Grocer Lincoln Pet Jan 27 Ord Jan 27	HEATH, WILLIAM, Lincoln, Grocer Lincoln Pet Jan 27 Ord Jan 27
HIGGINSBOTHAM, HENRY, Elizand, Yorks, Licensed Victualler Halifax Pet Jan 11 Ord Jan 21	HILLMAN, THOMAS, Elizand, Yorks, Licensed Victualler Halifax Pet Jan 11 Ord Jan 21
HOPKINSON, A. C., Lower Sydenham, Kent, Accountant Greenwich Pet Sept 3 Ord Jan 25	HOPKINSON, A. C., Lower Sydenham, Kent, Accountant Greenwich Pet Sept 3 Ord Jan 25
IRES, JOE, Alverthorpe, Yorks, late Innkeeper Wakefield Pet Jan 25 Ord Jan 25	JACOBSON, ADOLPH, Gateshead, Fancy Goods Dealer Newcastle on Tyne Pet Jan 7 Ord Jan 28
KERRHAN, R., Luton, Beds, Draper Luton Pet Nov 21 Ord Jan 25	KERRHAN, R., Luton, Beds, Draper Luton Pet Nov 21 Ord Jan 25
KING, FRANCIS WILLIAM, Sleaford, Lincs, Miller Boston Pet Dec 30 Ord Jan 26	KING, FRANCIS WILLIAM, Sleaford, Lincs, Miller Boston Pet Dec 30 Ord Jan 26
LACHAU, ANTONIA, Catherine st, Westminster, Chef High Court Pet Jan 27 Ord Jan 27	LAMBERT, CHARLES, South Shields, Mariner Newcastle on Tyne Pet Jan 16 Ord Jan 27
LEWIS, JOHN, Braintree, Essex, Draper Chelmsford Pet Jan 17 Ord Jan 24	LEWIS, JOHN, Braintree, Essex, Draper Chelmsford Pet Jan 17 Ord Jan 24

SALE OF ENSUING WEEK.

Feb. 8 and 9.—MESSRS. ROBERT TIDY & SON, at the Mart, E.C., at 3 o'clock, Freehold Properties (see advertisement, this week, p. 4).

SOLICITOR, admitted 1890, experienced in General Practice, desires Managing Clerkship; country preferred.—Reply X, care of Messrs. Robbins, Billing, & Co., Surrey House, Victoria-embankment, W.C.

WANTED, an experienced Conveyancing and Chancery Clerk in a West-End Solicitors' Office, salary £160.—V., Brown's Advertising Office, 4, Little George-street, S.W.

LONDON LL.B., Exhibitor in Roman Law and Jurisprudence, Studentship Holder, Inns of Court, Bacon Scholar, Gray's-inn, &c., Coaches privately for the next Solicitors' Final and Intermediate, Bar Final, and Roman Law and the University.—Address TUTOR, 99, High Holborn.

LONDON and COUNTY BANKING COMPANY (Limited). Established in 1886, and registered in 1890 under "The Companies Acts, 1862 to 1879."

Capital, £8,000,000, in 100,000 Shares of £80 each. REPORT adopted at the Annual General Meeting, the 2nd February, 1893.

WILLIAM EGERTON HUBBARD, Esq., in the Chair. The Directors, in submitting to the Proprietors the Balance-sheet for the half-year ending 31st December last, have to report that, after paying interest to customers and all charges, making provision for bad and doubtful debts, allowing £26,370 11s. for rebates on bills not due, the net profits amount to £197,281 17s. 10d. This sum, added to £64,408 14s. 1d., the balance brought forward from last account, produces a total of £261,685 12s.

The Directors recommend the payment of a Dividend of 10 per cent. for the half-year, which will absorb £300,000. This will leave a balance of £61,685 12s. to be carried forward to Profit and Loss New Account. The present Dividend, added to that paid to 30th June, makes 20 per cent. for the year 1892.

The Directors retiring by rotation are John James Cater, Esq., Edward Harbord Lushington, Esq., and William Henry Stone, Esq., who, being eligible, offer themselves for re-election.

The Dividend, £2 per share, free of Income Tax, will be payable at the Head Office, or at any of the Branches, on or after Monday, 18th February.

BALANCE SHEET OF THE LONDON AND COUNTY BANKING COMPANY (LIMITED), 31ST DECEMBER, 1892.

Dr.	£ s. d.	Cr.	£ s. d.
To Capital subscribed, £2,000,000 paid up	22,000,000 0 0	By Balance brought forward from last Account	65,331 7 6
To Reserve Fund	1,000,000 0 0	By Gross Profit for the Half-year, after making provision for bad and doubtful debts, and including rebate, £26,370 11s. 10d. brought from 30th June last.....	217,313 12 11
To Due by the Bank on Current Accounts, on Deposit Accounts, with Interest accrued, Circular Notes, &c.	34,465,151 7 7	To Rebate on Bills not due, carried to New Account	35,379 11 0
To Liabilities on Acceptances, covered by Cash or Securities or Bankers' Guarantees	3,942,040 16 3	To Dividend, 10 per cent. for the Half-year	£200,000 0 0
To Rebate on Bills not due carried to next Account	35,379 11 0	To Balance carried forward	61,685 12 0
To Profit and Loss Balance brought from last Account	64,408 14 2		261,685 12 0
To Net Profit for the Half-year, after making provision for bad and doubtful debts	197,281 17 10		£259,610 3 5

N.B.—The Baring Guarantee of £750,000 is not included in the above liabilities.

£41,004,357 6 10

Cr.	£ s. d.	Cr.	£ s. d.
By Cash at the Head Office and Branches, and with Bank of England	4,709,095 6 7	By Loans at Call and at Notice, covered by Securities	3,086,443 2 1
			7,795,538 8 8

Investments, viz.:—

By Consols (2½ per Cent.) registered and in Certificates, and New 2½ per Cents., and Exchequer Bonds (£6,306,901 7s. 11d.) Canada 4 per Cent. Bonds, Egyptian 3 per Cent. Bonds, and Turkish 4 per Cent. Bonds Guaranteed by the British Government	6,948,080 2 8
By India Government Stock and Debentures, and India Government Guaranteed Railway Debentures and Stock	905,127 3 9
By Metropolitan and other Corporation Stocks, Debenture Bonds, English Railway Debenture Stock and Colonial Bonds	1,168,909 1 9
By Other Securities	12,732 11 5
	9,034,767 19 7
By Discounted Bills Current	10,941,640 16 0
By Advances to Customers at the Head Office and Branches	9,516,147 6 7
	20,457,788 2 7
By Liabilities of Customers for Drafts accepted by the Bank (as per Contrac.)	3,942,040 16 3
By Freehold Premises in Lombard Street and Nicholas Lane, Freehold and Leasehold Property at the Branches, with Fixtures and Fittings	474,121 10 9
	£41,004,357 6 10

PROFIT AND LOSS ACCOUNT.

Dr.	£ s. d.
To Interest paid to Customers	65,331 7 6
To Offices and all other Expenses at Head Office and Branches, including Income Tax on Profits and Salaries	217,313 12 11
To Rebate on Bills not due, carried to New Account	35,379 11 0
To Dividend, 10 per cent. for the Half-year	£200,000 0 0
To Balance carried forward	61,685 12 0

Dr.	£ s. d.
To Balance brought forward from last Account	64,403 14 3
By Gross Profit for the Half-year, after making provision for bad and doubtful debts, and including rebate, £26,370 11s. 10d. brought from 30th June last	515,206 9 3
	£579,610 3 5

Examined and audited by us.

(Signed) HANBURY BARCLAY, Audit Committee of Directors.

W. HOWARD, J. C. CATER, W. G. RATHBONE, Joint Managers.

J. B. JAMES, J. S. GRAY, J. B. JAMES, J. S. GRAY, Chief Accountant.

London and County Banking Company (Limited), 17th January, 1893.

We have examined the foregoing Balance-sheet, and Profit and Loss Account, have verified the Cash Balance at the Bank of England, the Stocks there registered, and the other investments of the Bank. We have also examined the several Books and Vouchers showing the Cash Balances, Bills, and other amounts set forth, the whole of which are correctly stated; and we are of opinion this Balance-sheet and Profit and Loss Account are full and fair, properly drawn up, and exhibit a true and correct view of the Company's affairs as shown by the books of the company.

(Signed) HY. GRANT, HENRY GUNN, W. NORMAN, Auditors.

London and County Banking Company (Limited), 19th January, 1893.

LONDON and COUNTY BANKING COMPANY (Limited).—Notice is hereby given, that a DIVIDEND on the capital of the Company at the rate of 10 per cent. for the half-year ending 31st December, 1892, will be PAYABLE to the Proprietors, either at the Head Office, 21, Lombard-street, or at any of the Company's branches, on or after Monday, the 18th inst.—By order of the Board,

W. HOWARD, J. C. CATER, J. B. JAMES, J. S. GRAY, J. B. JAMES, Joint General Managers.

21, Lombard-street, 3rd February, 1893.

